INTERIM FINANCIAL REPORT

OF THE

GOVERNMENT OF THE NORTHWEST TERRITORIES

FOR THE YEAR ENDED MARCH 31

1990

HONOURABLE MICHAEL A. BALLANTYNE

Minister of Finance

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DAN NORRIS,
COMMISSIONER OF THE
NORTHWEST TERRITORIES

In accordance with Section 51 of the Financial Administration Act, I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the fiscal year ended March 31, 1990.

Michael A. Ballantyne,
Minister of Finance.

Department of Finance,
Yellowknife, N.W.T.
September 30, 1990

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INTERIM FINANCIAL REPORT
OF THE
GOVERNMENT OF THE NORTHWEST TERRITORIES

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SECTION I

INTRODUCTION

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COMPTROLLER GENERAL'S REPORT

The Honourable Michael A. Ballantyne,
Minister of Finance.

It is my pleasure to present the Interim Financial Report of the Government of the Northwest Territories, in accordance with subsection 51(3) of the Financial Administration Act. This report includes non-consolidated financial statements of the Government and detailed supporting schedules for revenue, expenditures, recoveries of prior years' expenditures, grants, contributions, interactivity transfers, special warrants, write-offs and recoveries, and student loan remissions.

Information contained in this Report will be presented in Volume II of the Public Accounts and may vary slightly in wording and presentation style from the Public Accounts. No material revision to the financial information contained herein is anticipated. This Interim Financial Report reflects the Government's operating results, on a non-consolidated basis, for the year ended March 31, 1990.

Under the Financial Administration Act, expenditures may not exceed amounts approved by the Legislative Assembly without the Government first obtaining proper approval. Although great care was taken to ensure this did not happen, certain activities were overspent.

I would like to take this opportunity to acknowledge the co-operation and assistance received from the Departments and Regions in the preparation of this Interim Financial Report. I would also like to extend my thanks to the staff of the Government Accounting Division of the Department of Finance for their support and assistance in the preparation of this Report.

Respectfully submitted,

J.F. Nelson, CMA, FCMA,
Comptroller General.

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SECTION II

FINANCIAL STATEMENTS

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GOVERNMENT OF THE NORTHWEST TERRITORIES

Balance Sheet
as at March 31, 1990

ASSETS

	1990	1989
	(thousands of dollars)	
Current		
Cash and short-term deposits	$ 22,619	$ 23,714
Due from Canada (note 4)	76,044	79,886
Accounts receivable (note 5)	42,422	35,508
Inventories (note 6)	26,192	25,703
Current portion of long-term receivables		
- loans	2,379	1,736
- promissory note	5,350	5,350
	175,006	171,897
Long-term		
Loans receivable (note 7)	30,631	16,397
Promissory note receivable (note 8)	42,800	48,150
Business Loans and Guarantees Fund (note 9)	18,210	14,093
Students Loan Fund (note 10)	5,577	4,737
Investment in Northwest Territories Power Corporation, at a nominal value	1	1
Fixed assets, at a nominal value	1	1
	$ 272,226	$ 255,276

LIABILITIES

	1990	1989
	(thousands of dollars)	
Current		
Accounts payable (note 11)	$ 116,677	$ 88,486
Current portion of long-term liabilities		
- employee leave and termination benefits	8,925	7,424
- note payable	5,350	5,350
	130,952	101,260
Long-term		
Pension liability (note 12)	1,863	-
Employee leave and termination benefits (note 13)	10,929	13,209
Note payable (note 14)	42,800	48,150

EQUITY

Business Loans and Guarantees Fund (note 9)	20,000	16,000
Students Loan Fund (note 10)	10,000	9,000
Petroleum Products Stabilization Fund (note 15)	505	761
Surplus	55,177	66,896
	$ 272,226	$ 255,276

Approved:

Michael A. Ballantyne
Minister of Finance

J.F. Nelson
Comptroller General

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Operations
for the year ended March 31, 1990

	1990		1989
	Main Estimates (note 17)	Actual	Actual
	(thousands of dollars)		
Revenues (schedule A)			
- From Canada	$ 800,122	$ 795,579	$ 747,146
- Generated revenues	142,862	166,720	129,615
	942,984	962,299	876,761
Expenditures			
- Operations and maintenance (schedule B)	787,407	831,478	750,495
- Operations and maintenance reserve	47,000	-	-
- Capital (schedule C)	147,297	140,521	107,546
- Estimated appropriation authority lapse	(27,283)	-	-
	954,421	971,999	858,041
Net (expenditures) revenues before undernoted	(11,437)	(9,700)	18,720
Recoveries of prior years' expenditures (note 3)			
- Refund of Northwest Territories Housing Corporation surplus (note 11.b)	-	127	3,462
- Other	-	2,854	3,371
	-	2,981	6,833
Projects for Canada and others			
Expenditures	47,805	48,889	39,075
Recoveries	47,805	48,889	39,075
	-	-	-
Net (expenditures) revenues	**$ (11,437)**	**$ (6,719)**	**$ 25,553**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Surplus
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Balance at beginning of the year	$ 66,896	$ 41,843
Net (expenditures) revenues	(6,719)	25,553
	60,177	67,396
Transfers to:		
Business Loans and Guarantees Fund (note 9)	4,000	-
Students Loan Fund (note 10)	1,000	500
	5,000	500
Balance at end of the year	$ 55,177	$ 66,896

GOVERNMENT OF THE NORTHWEST TERRITORIES

Statement of Changes in Financial Position
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Operating activities		
Operations		
Net (expenditures) revenues	$ (6,719)	$ 25,553
Items not requiring funds		
Bad debts and loan remissions	743	1,598
	(5,976)	27,151
Changes in operating assets and liabilities		
Current assets other than cash and short-term deposits	(17,555)	(41,001)
Current liabilities	15,601	(9,805)
Grant due to Canada	28,377	8,690
Long-term employee leave and termination benefits	(2,280)	(1,081)
Petroleum Products loss subsidization	(256)	(560)
Financial resources used for operating activities	17,911	(16,606)
Investing activities		
Loans advanced	(23,630)	(7,662)
Cash allocated to loan funds	(2,372)	1,779
Payments received on loans	5,133	7,576
Payment received on promissory note	5,350	-
Promissory note accepted	-	(53,500)
Financial resources used for investing activities	(15,519)	(51,807)
Financing activities		
Long-term pension liability	1,863	-
Repayment of long-term debt	(5,350)	-
Bonds issued	-	53,500
Financial resources from financing activities	(3,487)	53,500
Decrease in cash and short-term deposits	(1,095)	(14,913)
Cash and short-term deposits at beginning of the year	23,714	38,627
Cash and short-term deposits at end of the year	$ 22,619	$ 23,714

GOVERNMENT OF THE NORTHWEST TERRITORIES

Notes to Financial Statements
March 31, 1990

1. Authority and operations

The Northwest Territories operates under the authority of the Northwest Territories Act. The Northwest Territories has an elected Legislative Assembly. All disbursements for operations, loans, investments and advances are authorized by the Legislative Assembly.

2. Significant accounting policies

Financial statements

These financial statements have been prepared on a non-consolidated basis in accordance with Sections 27 through 31 of the Northwest Territories Act and Sections 72 through 74 of the Financial Administration Act.

Reporting entity

These financial statements reflect the financial operations of the Government of the Northwest Territories including the assets, liabilities, and operations of the following revolving funds:

Northwest Territories Liquor Commission
Petroleum Products Revolving Fund
Public Stores Revolving Fund
Fur Marketing Service Revolving Fund

Revolving funds are established by the Government to provide the working capital necessary to deliver goods to the general public and to Government departments. They may consist of cash, accounts receivable, inventories, liabilities, or any combination thereof.

Financial information on the revolving funds is included separately in the Public Accounts.

The following related Government boards and agencies are reflected in these statements only to the extent of the Government's contributions to them:

Northwest Territories Housing Corporation
Workers' Compensation Board
Hospitals and health facilities
Educational boards
Arctic College
Legislative Assembly Retiring Allowances Fund
Science Institute of the Northwest Territories

Accounting policies for governments are recommended by the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants. With the exception of the pension liability, the Government of the Northwest Territories complies with these recommendations wherever applicable, and in particular with respect to the preparation of consolidated financial statements. The Government has prepared consolidated financial statements for the year ended March 31, 1990. These statements are presented in Volume I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements.

2. Significant accounting policies (continued)

Inventories

Inventories for resale consist of bulk fuel and liquor products and are valued at the lower of cost and net realizable value.

Inventories of materials and supplies are valued at the lower of cost and replacement value.

Investment in Northwest Territories Power Corporation

The Government of the Northwest Territories is the sole shareholder of the issued capital of the Northwest Territories Power Corporation, a Territorial Crown Corporation which provides utility services to, and purchases fuel and other services from the Government and other related boards, agencies, and funds of the Government at rates and terms comparable to those transacted with other unrelated parties. The Government's investment in this wholly-owned subsidiary has been recorded at a nominal value.

Fixed assets

Fixed assets are charged to expenditures at the time of acquisition or construction. Fixed assets are recorded at a nominal value.

Leases

Lease payments under capital and operating leases are recorded as operating and maintenance expenditures. No assets or long-term liabilities are recognized under capital leases.

Grant from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in instalments. Periodic adjustments, as they become known, are made to the grant for income taxes, Established Programs Financing contributions and operating revenues collected by the Government which are more or less than the estimated amounts used to determine the grant for the fiscal year. Further adjustments are made in accordance with escalation clauses in the agreement.

Taxes

Income taxes, levied under the Income Tax Act, are collected by Canada under a tax collection agreement and are remitted in instalments. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenue of the fiscal year in which they are received, together with known adjustments arising in that fiscal year.

Fuel and tobacco taxes are levied under the authority of the Petroleum Products Tax and the Tobacco Tax acts and are received on a monthly basis from collectors. Revenues are recognized based on the statements received from collectors on an accrual basis. Any adjustments resulting from re-assessments are recorded in revenue in the year they are identified.

Property and school taxes are assessed on a calendar year basis and are recognized in the fiscal year in which a calendar year ends.

2. Significant accounting policies (continued)

Transfer payments

Established Programs Financing contributions are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act (1977). Expenditures are also recovered from Canada under specific cost-sharing agreements and are recorded as recoverable in the year in which the expenditures are incurred.

Other revenues

Licences, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis.

Projects on behalf of Canada and others

The Government undertakes projects for Canada and others for which it usually receives accountable advances. Unexpended balances are recorded as current liabilities, and expenditures in excess of advances are recorded as current assets.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

Pensions

Contributions are made by the Government and its employees to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the Government and are recorded in the accounts on a current basis. The Government also makes contributions for Members of the Legislative Assembly Retiring Allowances Fund which are recognized on a current basis (note 18).

3. Recoveries of prior years' expenditures

These amounts represent recoveries of expenditures and excessive accruals made in prior years. Under subsection 36(9) of the Financial Administration Act (April 1, 1987), these amounts cannot be used to increase the amount appropriated for expenditures for the current year.

4. Due from Canada

	1990	1989
	(thousands of dollars)	
Cost sharing agreements and projects on behalf of Canada	$ 45,580	$ 51,077
Grant receivable (note 11.a)	-	14,286
Income Tax and Established Program Financing shortfall	3,360	-
Other, net of allowance of nil (1989 - $411,000)	27,104	14,523
	$ 76,044	$ 79,886

5. Accounts receivable

	1990	1989
	(thousands of dollars)	
Revolving funds		
Petroleum products, net of allowance for doubtful accounts of $521,614 (1989 - $459,039)	$ 8,109	$ 9,477
Other	451	523
	8,560	10,000
Related parties		
Divisional Boards of Education	5,890	2,152
Arctic College	3,145	1,857
Regional Health Boards	2,014	1,556
Northwest Territories Power Corporation	1,932	2,600
Board of Secondary Education	254	418
Workers' Compensation Board	21	271
Northwest Territories Housing Corporation (note 11.b)	-	386
	13,256	9,240
Accrued interest	7,083	3,822
Other, net of allowance for doubtful accounts of $937,464 (1989 - $915,354)	13,523	12,446
	20,606	16,268
	$ 42,422	$ 35,508

During the year, uncollectable amounts of $110,435 (1989 - $396,896) were written off with proper authority and no accounts receivable were forgiven (1989 - $90,000).

6. Inventories

	1990	1989
	(thousands of dollars)	
Petroleum products	$ 22,148	$ 21,308
Liquor	3,355	3,719
Other revolving funds	689	676
	$ 26,192	$ 25,703

7. Loans receivable

	1990	1989
	(thousands of dollars)	
Loans to municipalities and school districts, due in annual amounts to the year 2009, bearing interest at rates between 6.94% and 11.50%	$ 32,788	$ 17,831
Other loans, due in monthly or annual instalments to the year 1993, bearing interest at rates between nil and 11.75%, net of allowance for doubtful loans of $197,170 (1989 - $197,170)	222	302
	33,010	18,133
Less current portion	2,379	1,736
	$ 30,631	$ 16,397

During the year, there were no uncollectable loans written off (1989 - nil).

8. Promissory note receivable

	1990	1989
	(thousands of dollars)	
Promissory note of the Northwest Territories Power Corporation, receivable in equal annual instalments, plus interest at 11% payable semi-annually, maturing June 23, 1998.	$ 48,150	$ 53,500
Less current portion	5,350	5,350
	$ 42,800	$ 48,150

9. Business Loans and Guarantees Fund

The business loans program is operated under the authority of the Business Loans and Guarantees Act which established a ceiling of $20,000,000 for business loans and guarantees up to March 31, 1990 (1989 - $16,000,000). Interest earned is credited to general revenues (interest income) and provisions for doubtful loans are charged to expenditures (Department of Economic Development and Tourism).

	1990	1989
	(thousands of dollars)	
Loans receivable	$ 13,261	$ 11,245
Cash committed in support of guarantees	84	384
Cash available for loans and guarantees	6,655	4,371
Authorized balance	**20,000**	**16,000**
Less provision for doubtful loans	1,790	1,907
Total fund assets	$ 18,210	$ 14,093

9. Business Loans and Guarantees Fund (continued)

The loans are repayable in instalments to the year 2015 and bear interest at rates between 10.75% and 15.5%. During the year, uncollectable amounts of $43,868 (1989 - $81,944) were written off with proper authority.

10. Students Loan Fund

The Students Loan Fund is operated under the authority of the Student Financial Assistance Act which established a ceiling of $10,000,000 for student loans up to March 31, 1990 (1989 - $9,000,000). Interest earned is credited to general revenues (interest income) and provisions for doubtful loans and loan remissions are charged to expenditures (Department of Education).

Interest begins on these loans six months after the borrower ceases to be a full-time student at a rate that is one percent less than the prime rate of the Government's main banker. The Commissioner may grant remission of these loans, in whole or in part, where conditions, as stipulated in the Regulations, are complied with.

	1990	1989
	(thousands of dollars)	
Loans receivable	$ 8,840	$ 8,228
Cash available for new loans	1,160	772
Authorized balance	10,000	9,000
Less provisions for:		
Loan remissions	2,786	2,784
Doubtful loans	1,637	1,479
	4,423	4,263
Total fund assets	$ 5,577	$ 4,737

The loans are repayable in instalments to the year 2001 and bear interest at rates between 8.75% and 12.5%. During the year, uncollectable loans of $81,619 (1989 - $22,929) were written off with proper authority and remissions of $864,887 (1989 - $853,601) were granted to students who met the criteria established in the Regulations.

11. Accounts payable

	1990	1989
	(thousands of dollars)	
Due to Canada		
Excess Income Tax and Established Programs Financing advanced	$ -	$ 7,065
Grant payable (see 11.a)	14,091	-
Unapplied balance of advances under agreements	990	1,381
	15,081	8,446
Due to Northwest Territories Housing Corporation (see 11.b)	280	-
Accounts payable	86,900	71,306
Other liabilities, payroll deductions and contractors' holdbacks	14,416	8,734
	101,596	80,040
	$ 116,677	$ 88,486

(a) The Government receives a grant from Canada pursuant to a formula financing agreement which is to be renewed in 1990-91. Under this agreement the amount received is subject to adjustments which increase or decrease the grant depending upon changes in Government revenue as defined in the agreement. All outstanding amounts, under the pending agreement, are to be settled within one year.

	1990	1989
	(thousands of dollars)	
Grant per agreement with Canada	$ 710,802	$ 642,728
Adjustments for:		
Income tax collections	(13,312)	12,028
EPF contributions	3,822	(986)
Operating revenues	(9,407)	(12,138)
Escalation	5,407	15,869
Per Schedule of Revenues by Source (schedule A)	697,312	657,501
Received from Canada during the year	725,689	666,191
	(28,377)	(8,690)
Due from (to) Canada		
At beginning of the year	14,286	22,976
At end of the year	$ (14,091)	$ 14,286

(b) Under Section 19 of the Northwest Territories Housing Corporation Act, the Government makes contributions and grants, from funds appropriated, to meet the operating, maintenance and capital costs of the Corporation. A financial agreement between the Government and the Corporation details the funding provided by the Government and the accounting for these funds.

11. Accounts payable (continued)

As at March 31, 1990 the Government had contributed $3,308,000 (1989 - $790,000) more than was required to meet the Corporation's operating costs. In addition, $15,768,000 (1989 - $11,519,000) of capital contributions had not been spent by the Corporation and may be used to complete projects in progress at year end. Surplus operating and capital funds may be refunded, at the request of the Government, under terms of the financial agreement. During the year the Corporation repaid $126,481 of accumulated operating surplus.

12. Pension Liability

The Government of the Northwest Territories sponsors a Supplementary Retiring Allowance which is a non-contributory defined benefit pension plan for members of its Legislature. The plan provides pensions based on length of service and final average earnings. It does not provide for inflation protection. The average age of the 22 members covered by the plan is 45. Also, there are 5 former members who are entitled to deferred pension benefits. However, at this time, none have elected to exercise their buy-back option.

At present, none of the eligible members are receiving benefits. No benefit payments have been provided in prior periods.

The Government contributes an amount required to meet all pension obligations arising from the plan. In 1990, total contributions for current and past service were $1,834,000. A separate pension fund is maintained for the Supplementary Retiring Allowance Plan. Pension fund assets are invested in marketable investments of organizations external to the Government reporting entity.

The pension liability at March 31, 1990 includes the following components:

	(thousands of dollars)
Accrued benefit obligation	$ 1,654
Unamortized estimation adjustment	209
Pension liability	**$ 1,863**

The most recent actuarial valuation was prepared at March 31, 1990, using the projected benefit method pro-rated on service. The value of accrued pension benefits attributed to services rendered up to March 31, 1990 is $4,601,000 of which $3,737,000 relates to past service. Past service benefits are amortized over six years. The estimation adjustment is a net loss amortized on a straight line basis over the expected average remaining service life of the related member group (6 years).

The actuarial valuation was based on a number of assumptions about future events, such as salary increases, and member turnover and mortality. The assumptions used reflect the Government's best estimates of expected long-term rates and short-term forecasts.

12. Pension Liability (continued)

The total pension related expenditures include the following components:

	(thousands of dollars)
Cost of improvements	
- current service	$ 743
- past service	535
	1,278
Cost of financing unfunded pension obligation (net pension interest expenditure)	376
Total pension related expenditures	**$ 1,654**

The pension expenditure is included in the Statement of Operations as a component of operation and maintenance expenditures.

13. Employee leave and termination benefits

	1990	1989
	(thousands of dollars)	
Termination	$ 6,702	$ 4,920
Leave	6,171	5,138
Removal	6,145	6,773
Retirement	836	3,802
	19,854	20,633
Less current portion	8,925	7,424
	$ 10,929	**$ 13,209**

14. Note payable

	1990	1989
	(thousands of dollars)	
To finance the purchase of the Northwest Territories Power Corporation, the Government issued $53,500,000 in 11% sinking fund notes. These notes are redeemable in equal annual instalments with interest payable semi-annually.	$ 48,150	$ 53,500
Less current portion	5,350	5,350
	$ 42,800	**$ 48,150**

14. Note payable (continued)

Principal and interest amounts due in each of the next five years are as follows:

	Principal	Interest	Total
	(thousands of dollars)		
1991	$ 5,350	$ 4,414	$ 9,764
1992	5,350	3,825	9,175
1993	5,350	3,237	8,587
1994	5,350	2,648	7,998
1995	5,350	2,060	7,410

15. Petroleum Products Stabilization Fund

The Petroleum Products Stabilization Fund was created under the authority of the Revolving Funds Act. The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenditures of the Petroleum Products Revolving Fund are charged to the Stabilization Fund. The Stabilization Fund was originally established at $2,000,000. The accumulated surplus or deficit balance in the fund cannot exceed $5,000,000.

	1990	1989
	(thousands of dollars)	
Balance at beginning of the year	$ 761	$ 1,321
Less: Petroleum Products Revolving Fund net expenditures for the year	256	560
Balance at end of the year	**$ 505**	**$ 761**

16. Trust assets and liabilities

The Government administers trust accounts on behalf of third parties, which are not included in the Government's assets and liabilities. These consist of cash and term deposits, investments, real estate, and sundry assets.

	1990	1989
	(thousands of dollars)	
Public Trustee	$ 3,705	$ 3,229
Supreme Court	403	414
Territorial Court	54	41
Correctional institutions	66	101
Other	44	53
	$ 4,272	**$ 3,838**

17. Main Estimates

The Main Estimates comparative figures are from the Main Estimates tabled before the Legislative Assembly during the February 1989 session. These figures represent the Government's original fiscal plan for the year and consequently do not reflect changes arising from the tabling of Supplementary Estimates for the year.

The expenditure reserves included in the Main Estimates are not voted on by the Legislative Assembly as part of the Government's original fiscal plan. These reserves are to meet the funding necessary as the result of supplementary estimates.

The estimated appropriation authority lapse is not voted on by the Legislative Assembly. The amount represents an estimate of the appropriation voted by the Legislative Assembly that will not be expended during the year.

18. Legislative Assembly Retiring Allowances Fund

During the year the Government made contributions of $594,656 (1989 - $570,652) to this Fund which is independently administered by an insurance company. The contributions are intended to fund allowances and benefits earned by Members of the Legislative Assembly during their term of office. The Government is responsible for any actuarial deficiency in the Fund.

An actuarial valuation of the Fund as at April 1, 1990 indicated a surplus of $1,217,000.

19. Commitments

Lease payments for office space and staff accommodation for which the Government is contractually committed are as follows:

	1990			1989
	Commercial	Residential	Total	Total
	(thousands of dollars)			
1991	$ 11,625	$ 9,162	$ 20,787	$ 15,691
1992	10,269	8,197	18,466	13,418
1993	8,322	5,530	13,852	10,655
1994	7,198	5,166	12,364	9,149
1995	6,105	4,988	11,093	8,278
1996-2010	33,224	43,634	76,858	58,238
	$ 76,743	$ 76,677	$ 153,420	$ 115,429

The Government also enters into operating leases for equipment. Ongoing commitments for these leases are approximately $1,134,142 per year.

19. Commitments (continued)

In addition, the Government has committed funds for the completion of the following construction projects:

	(thousands of dollars)
Government Services	
Fuel storage facilities	$ 3,906
Renewable Resources	
Air Tanker Base	932
Municipal and Community Affairs	
Recreational facilities	744
Health	
Health care centres	1,370
Education	
Schools	2,612
	$ 9,564

20. Contingencies

The Government is contingently liable for the following:

	(thousands of dollars)
Loans payable by the Northwest Territories Housing Corporation.	$ 95,295
Debenture issue by the Northwest Territories Power Corporation, maturing March 9, 2009.	20,000
Other, including pending litigation.	2,398
	$ 117,693

Included in the Government's assets are $10,831,096 in receivables from Canada which are under negotiation.

The Government also funds boards and agencies offering services to the public which operate independently of normal Government operations. As a result of this relationship, the Government may be held responsible for any liabilities that these boards and agencies are unable to discharge. No estimate of these potential liabilities can be made.

21. Related parties

During the year the Government made grants and contributions to the following related parties:

	1990	1989
	(thousands of dollars)	
Contributions		
Northwest Territories Housing Corporation	$ 82,555	$ 70,880
Hospitals and health facilities	77,366	69,030
Educational boards	76,613	50,634
Arctic College	24,542	21,516
Science Institute of the Northwest Territories	1,477	738
	262,553	212,798
Grants		
Science Institute of the Northwest Territories	89	79
	$ 262,642	$ 212,877

Under agreements with related boards and agencies, the Government provided services at cost or for a service fee where direct costs could not be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services. Direct costs of $79,761,708 were incurred on behalf of the related parties and service fees of $21,817 were charged for indirect costs.

The Government paid the Workers' Compensation Board premiums of $861,800 (1989 - $609,806).

During the year, interest revenue of $5,432,742 (1989 - $4,522,582) was earned with respect to the note receivable from the Northwest Territories Power Corporation.

22. Over-expenditures

As of March 31, 1990, the Government had overspent $1,533,240 in operations and maintenance activities and $12,522 in capital activities. This contravenes subsection 32(1) of the Financial Administration Act which states, "...no person shall incur any expenditure that causes the amount of the activity set out in the Estimates, upon which the appropriation is based, to be exceeded".

23. Comparative figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues by Source
for the year ended March 31, 1990

Schedule A

	1990		1989
	Main Estimates (note 17)	Actual	Actual
	(thousands of dollars)		
From Canada			
Grant (note 11.a)	$ 704,440	$ 697,312	$ 657,501
Established Programs Financing			
Health insured services	15,024	11,736	13,099
Post-secondary education	5,204	4,846	5,553
Extended health care	2,954	2,778	2,534
	23,182	19,360	21,186
Transfer Payments			
Health Care - Indian and Inuit	24,377	31,512	23,126
Canada Assistance Plan	15,895	17,583	17,898
Health related services	12,341	11,620	11,057
Economic Development Agreement	7,890	6,064	4,316
Continuing education	4,125	3,656	3,823
Young Offenders Act	3,698	4,258	4,167
Legal and correctional services	2,393	2,587	2,497
Other	1,781	1,627	1,575
	72,500	78,907	68,459
Total from Canada	800,122	795,579	747,146
Generated revenues			
Taxation			
Individual income	47,325	57,303	45,311
Corporate income	13,405	17,798	(123)
Fuel	9,101	9,736	9,186
Tobacco	7,055	7,897	5,338
Property	3,267	1,118	2,758
School	1,518	1,796	1,750
Insurance	640	784	689
	82,311	96,432	64,909

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues by Source
for the year ended March 31, 1990

Schedule A
Continued

	1990		1989
	Main Estimates (note 17)	Actual	Actual
	(thousands of dollars)		
General revenues			
Liquor Commission - net revenues	$ 13,097	$ 12,689	$ 11,531
Interest income	9,508	14,724	12,373
Debt financing	5,591	5,433	4,523
Licences, fees and permits	5,092	5,147	4,643
Dividend income - Northwest Territories Power Corporation	-	-	2,600
	33,288	37,993	35,670
Other recoveries			
Rentals	14,741	16,558	14,730
Utilities	7,559	4,493	3,040
Sale of commercial goods	1,333	1,730	1,518
Medical	581	1,078	807
Miscellaneous	1,143	4,312	1,962
	25,357	28,171	22,057
Capital			
Recoveries from Canada			
Community granular program	400	300	186
Recreational facilities	301	556	260
Federal Sales Tax rebate	275	554	468
Correctional Institutes	44	1,423	2,572
Stanton Yellowknife Hospital	-	-	1,506
Other	26	30	-
Sale of land, houses and other assets	280	736	950
Other recoveries	580	525	1,037
	1,906	4,124	6,979
Total generated revenues	142,862	166,720	129,615
Total revenues by source	$ 942,984	$ 962,299	$ 876,761

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Operations and Maintenance Expenditures
for the year ended March 31, 1990

Schedule B

	1990	Actual 1990					1989
	Main Estimates (note 17)	Salaries and Wages	Grants and Contributions	Valuation Allowances	Other	Total Expenditures	Total Expenditures
	(thousands of dollars)						
Legislative Assembly	$ 6,220	$ 2,708	$ -	$ 2	$ 6,357	$ 9,067	$ 5,882
Executive	14,648	9,407	2,125	-	3,091	14,623	14,974
Northwest Territories Housing Corporation	50,208	-	51,590	-	-	51,590	49,901
Finance	20,765	8,727	2,765	137	9,361	20,990	18,681
Culture and Communications	8,827	5,198	1,602	-	2,241	9,041	7,569
Equal Employment Directorate	1,063	760	-	-	346	1,106	940
Personnel	24,130	6,010	-	4	20,366	26,380	24,390
Justice	31,467	6,544	1,533	-	26,985	35,062	36,748
Safety and Public Services	4,848	3,369	16	2	1,597	4,984	-
Government Services	15,527	7,340	250	69	7,779	15,438	15,089
Public Works	101,367	25,722	6	-	73,691	99,419	122,750
Transportation	26,534	11,026	-	1	16,350	27,377	-
Renewable Resources	38,794	17,897	3,028	17	29,907	50,849	37,057
Municipal and Community Affairs	52,730	9,702	40,181	-	4,784	54,667	49,066
Health	145,827	6,531	77,727	79	69,264	153,601	141,743
Social Services	72,926	22,498	10,572	-	41,813	74,883	67,839
Energy, Mines and Petroleum Resources	1,899	1,230	1,685	-	885	3,800	-
Economic Development and Tourism	33,731	8,721	11,881	4	10,172	30,778	27,367
Education	135,896	31,630	105,830	1,159	9,204	147,823	130,499
Total	**$ 787,407**	**$ 185,020**	**$ 310,791**	**$ 1,474**	**$ 334,193**	**$ 831,478**	**$ 750,495**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Capital Expenditures
for the year ended March 31, 1990

Schedule C

	1990	Actual 1990				1989
	Main Estimates (note 17)	Buildings and Works	Acquisition of Equipment	Grants and Contributions	Total Expenditures	Total Expenditures
	(thousands of dollars)					
Legislative Assembly	$ 25	$ 12	$ -	$ -	$ 12	$ 84
Executive	50	48	-	-	48	45
Northwest Territories Housing Corporation	29,536	-	-	30,965	30,965	20,979
Finance	-	-	-	-	-	20
Culture and Communications	2,849	343	152	83	578	172
Equal Employment Directorate	-	-	-	-	-	-
Personnel	2,845	1,874	750	-	2,624	1,750
Justice	279	116	-	-	116	458
Safety and Public Services	69	-	59	-	59	-
Government Services	8,699	6,768	1,926	-	8,694	7,170
Public Works	6,019	5,529	1,003	-	6,532	13,118
Transportation	8,569	9,090	1,579	-	10,669	-
Renewable Resources	1,945	2,016	630	-	2,646	1,599
Municipal and Community Affairs	47,779	26,663	2,270	11,776	40,709	30,464
Health	8,669	6,722	997	260	7,979	7,579
Social Services	4,574	3,000	206	328	3,534	5,363
Energy, Mines and Petroleum Resources	-	-	-	-	-	-
Economic Development and Tourism	3,347	1,351	45	1,196	2,592	2,705
Education	22,043	21,301	171	1,292	22,764	16,040
Total	**$ 147,297**	**$ 84,833**	**$ 9,788**	**$ 45,900**	**$ 140,521**	**$ 107,546**

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SECTION III

SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS

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GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Legislative Assembly			
Recoveries			
Sundry	$ -	$ 800	$ 800
Total recoveries	-	800	800
Total program	-	800	800
Executive			
Revenues			
Highway transportation filing fees	90,000	79,662	(10,338)
Total revenues	90,000	79,662	(10,338)
Recoveries			
Northern Scientific Research Centre user recoveries	36,000	-	(36,000)
Sundry	-	61	61
Total recoveries	36,000	61	(35,939)
Total program	126,000	79,723	(46,277)
Finance			
Revenues			
Income tax - personal	47,325,000	57,303,181	9,978,181
- corporate	13,405,000	17,798,336	4,393,336
Fuel tax	9,101,000	9,736,353	635,353
Tobacco tax	7,055,000	7,897,136	842,136
Investment interest	5,600,000	10,588,866	4,988,866
Debt financing	5,591,000	5,432,742	(158,258)
Property tax	3,267,000	1,117,956	(2,149,044)
Debenture interest	2,521,000	2,625,181	104,181
School levies	1,518,000	1,795,423	277,423
Other interest	15,000	26,773	11,773
Total revenues	95,398,000	114,321,947	18,923,947
Recoveries			
Power subsidy	3,000,000	-	(3,000,000)
WCB administration fees	44,000	5,410	(38,590)
Uninsured losses	30,000	69,321	39,321
Fuel permits	-	3,063	3,063
Insurance recoveries	-	19,988	19,988
Teachers' deferred salary	-	1,600	1,600
Superannuation recovery - prior year	-	24,241	24,241
Canada Savings Bonds administration fees	-	1,524	1,524
Sundry	5,000	11,143	6,143
Total recoveries	3,079,000	136,290	(2,942,710)
Grant from Canada	704,440,000	697,311,534	(7,128,466)
Total program	802,917,000	811,769,771	8,852,771

Schedule of Revenues
for the year ended March 31, 1990

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Culture and Communications			
Revenues			
Library fees	$ 1,000	$ 725	$ (275)
Total revenues	1,000	725	(275)
Recoveries			
Sale of Government publications	100,000	99,163	(837)
Grants and Contributions	-	1,674	1,674
Sundry	-	2,736	2,736
Total recoveries	100,000	103,573	3,573
Total program	101,000	104,298	3,298
Equal Employment Directorate			
Total program	-	-	-
Personnel			
Recoveries			
Food purchasing and transportation assistance	118,000	90,971	(27,029)
Unused transportation credit - prior year	-	9,097	9,097
Jury duties - prior year	-	105	105
Salary recovery WCB - prior year	-	2,557	2,557
Employee leave and termination benefits	-	811,304	811,304
Total recoveries	118,000	914,034	796,034
Total program	118,000	914,034	796,034
Justice			
Revenues			
Fines and court fees	400,000	364,097	(35,903)
Companies, societies and co-op registration fees	229,000	190,329	(38,671)
Document registry fees	103,000	86,096	(16,904)
Securities fees	86,000	84,585	(1,415)
Public Trustee administration fees	55,000	30,593	(24,407)
Public Trustee management fees	32,000	13,868	(18,132)
Gun control permits	16,000	15,151	(849)
Library fees	8,000	6,289	(1,711)
Public Trustee interest	-	59,570	59,570
Total revenues	929,000	850,578	(78,422)
Recoveries			
NWT Housing Corporation lawyer's salary	62,000	62,000	-
Legal aid repayments	21,000	34,459	13,459
Sundry	-	1,134	1,134
Total recoveries	83,000	97,593	14,593

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1
Continued

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Justice (continued)			
Transfer payments			
Legal aid	$ 1,300,000	$ 1,370,039	$ 70,039
Mackenzie court workers	332,000	286,180	(45,820)
Air charter and transcripts	290,000	238,557	(51,443)
Criminal injuries	71,000	58,267	(12,733)
Fire acquisition certificate program	50,000	67,006	17,006
Victim assistance	50,000	48,590	(1,410)
Family law review	-	40,000	40,000
Justice information system	-	130,813	130,813
Total transfer payments	2,093,000	2,239,452	146,452
Total program	3,105,000	3,187,623	82,623
Safety and Public Services			
Revenues			
Insurance company taxes	640,000	783,390	143,390
Electrical permits	287,000	205,643	(81,357)
Insurance licensing	93,000	102,403	9,403
Business licensing	78,000	17,080	(60,920)
Boiler / pressure vessel registration	45,000	32,250	(12,750)
Professional licensing	26,000	31,730	5,730
Vital statistics fees	25,000	26,649	1,649
Lottery licensing	12,000	18,004	6,004
Gas permits	12,000	14,170	2,170
Vendor, direct and seller fees	6,000	3,795	(2,205)
Miscellaneous inspections	6,000	9,427	3,427
Total revenues	1,230,000	1,244,541	14,541
Recoveries			
Mine safety inspections	140,000	134,656	(5,344)
Writ costs	-	101	101
Total recoveries	140,000	134,757	(5,243)
Transfer payments			
Labour Canada Agreement	79,000	53,618	(25,382)
Total transfer payments	79,000	53,618	(25,382)
Total program	1,449,000	1,432,916	(16,084)
Government Services			
Revenues			
Liquor Commission - net revenues	13,097,000	12,689,295	(407,705)
Liquor Licensing Board	600,000	579,206	(20,794)
Total revenues	13,697,000	13,268,501	(428,499)
Recoveries			
Sundry	-	705	705
Total recoveries	-	705	705
Total program	13,697,000	13,269,206	(427,794)

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1
Continued

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Public Works			
Recoveries			
Staff housing	$ 11,074,000	$ 11,696,252	$ 622,252
Municipal services subsidy	3,789,000	3,568,579	(220,421)
Rental to others - housing / offices	3,034,000	3,892,130	858,130
Sale of steam heat	643,000	764,322	121,322
Sale of electrical power	127,000	159,514	32,514
Tenant damage	60,000	42,662	(17,338)
Lease to purchase	51,000	53,238	2,238
Parking stall rentals	32,000	29,405	(2,595)
Buildings	25,000	4,233	(20,767)
Vehicles and equipment	15,000	9,049	(5,951)
Coin laundry	12,000	6,210	(5,790)
Sundry	-	417	417
Sundry - prior year	-	20,160	20,160
Total recoveries	18,862,000	20,246,171	1,384,171
Total program	18,862,000	20,246,171	1,384,171
Transportation			
Revenues			
Motor vehicle plates	1,900,000	1,967,709	67,709
Drivers' licences	202,000	248,544	46,544
Special transport permits	170,000	211,920	41,920
Drivers' test fees	161,000	141,081	(19,919)
Total revenues	2,433,000	2,569,254	136,254
Recoveries			
Highway maintenance - national parks	159,000	195,338	36,338
Miscellaneous highway maintenance	-	3,933	3,933
Sundry	-	8,724	8,724
Total recoveries	159,000	207,995	48,995
Transfer payments			
Engineering administration	325,000	46,601	(278,399)
Total transfer payments	325,000	46,601	(278,399)
Total program	2,917,000	2,823,850	(93,150)
Renewable Resources			
Revenues			
Game licences and fees	310,000	384,017	74,017
Timber permits	16,000	10,557	(5,443)
Total revenues	326,000	394,574	68,574
Recoveries			
Remote sensing symposium	-	10,810	10,810
Government publications	-	493	493
Refund of Trappers' Assistance	-	(957)*	(957)
Interest - Fur Auction account	-	12,353	12,353
Sundry	-	190	190
Total recoveries	-	22,889	22,889

* Reversal of accrued revenue from 1988-89 that was not realized.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1
Continued

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Renewable Resources (continued)			
Transfer payments			
Northern Land Use Planning Program	$ 475,000	$ 330,000	$ (145,000)
Total transfer payments	475,000	330,000	(145,000)
Total program	801,000	747,463	(53,537)
Municipal and Community Affairs			
Revenues			
Quarry and timber fees	40,000	69,135	29,135
Land document fees	-	11,681	11,681
Total revenues	40,000	80,816	40,816
Recoveries			
Land leases	550,000	887,444	337,444
Development costs	-	10,446	10,446
Sundry	-	1,430	1,430
Total recoveries	550,000	899,320	349,320
Transfer payments			
Emergency measures	113,000	470,678	357,678
Total transfer payments	113,000	470,678	357,678
Total program	703,000	1,450,814	747,814
Health			
Revenues			
Health insured services	15,024,000	11,736,000	(3,288,000)
Extended health care	2,954,000	2,778,000	(176,000)
Total revenues	17,978,000	14,514,000	(3,464,000)
Recoveries			
Reciprocal billing - other provinces	495,000	1,048,493	553,493
Medical transportation - co-payments	65,000	29,733	(35,267)
Medical transportation - ambulance	21,000	(526)*	(21,526)
Sale of AIDS publications	-	250	250
Provision of non-insured services - prior year	-	6,405	6,405
Hospital medical services - prior year	-	1,534	1,534
Medical transportation - prior year	-	10,864	10,864
Travel recovery - prior year	-	327	327
Medical recovery - prior year	-	507,117	507,117
Reciprocal billing - prior year	-	25,671	25,671
H.C.P. / S.H.P. recovery - prior year	-	655,994	655,994
Legal recovery - T.H.I.S. - prior year	-	18,337	18,337
Legal recovery travel - prior year	-	1,122	1,122
Sundry	-	2,585	2,585
Total recoveries	581,000	2,307,906	1,726,906

* Reversal of accrued revenue from 1988-89 that was not realized.

Schedule of Revenues
for the year ended March 31, 1990

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Health (continued)			
Transfer payments			
Hospital care - Indians and Inuit	$ 20,860,000	$ 27,200,057	$ 6,340,057
Provision of non-insured services	11,676,000	11,171,168	(504,832)
Medical care - Indians and Inuit	3,517,000	4,312,510	795,510
Medical transportation - other agents	665,000	449,298	(215,702)
Total transfer payments	36,718,000	43,133,033	6,415,033
Total program	55,277,000	59,954,939	4,677,939
Social Services			
Recoveries			
Home care support	132,000	43,224	(88,776)
Special allowances	96,000	109,753	13,753
Board and lodging - Corrections	25,000	29,392	4,392
Special allowances - Young Offenders	18,000	2,442	(15,558)
Children in care - by custody	5,000	1,262	(3,738)
Tuktoyaktuk Crisis Centre	-	600	600
Social Assistance reimbursement - prior year	-	8,519	8,519
Social Assistance cheque adjustment - prior year	-	12,490	12,490
Foster care - prior year	-	3,091	3,091
Sundry	-	3,437	3,437
Total recoveries	276,000	214,210	(61,790)
Transfer payments			
Canada Assistance Plan	14,731,000	16,912,663	2,181,663
Canada Assistance Plan - prior year	-	98,035	98,035
Young Offenders Act	3,698,000	4,257,860	559,860
Family violence prevention - CAP	1,014,000	505,000	(509,000)
Exchange of services (penitentiary)	570,000	542,658	(27,342)
Vocational rehabilitation of disabled persons	445,000	466,750	21,750
Child sexual abuse - CAP	150,000	67,000	(83,000)
Provincial Exchange of Services Agreement	20,000	-	(20,000)
Community parole supervision	20,000	43,092	23,092
Total transfer payments	20,648,000	22,893,058	2,245,058
Total program	20,924,000	23,107,268	2,183,268
Energy, Mines and Petroleum Resources			
Recoveries			
Northwest Territories Power Corporation	35,000	75,000	40,000
Total recoveries	35,000	75,000	40,000
Transfer payments			
Economic Development Agreement	-	515,382	515,382
Total transfer payments	-	515,382	515,382
Total program	35,000	590,382	555,382

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1
Continued

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Economic Development and Tourism			
Revenues			
Interest - Business Loans and Guarantees Fund	$ 1,250,000	$ 1,289,087	$ 39,087
Campground fees	17,000	16,178	(822)
Lodging and outfitting fees	15,000	10,726	(4,274)
Ordinance permits	-	715	715
Building permits	-	310	310
Tourism establishment licenses	-	9,550	9,550
Guarantee fees - Business Loans Fund	-	1,308	1,308
Total revenues	1,282,000	1,327,874	45,874
Recoveries			
Rae Lakes Store	600,000	666,697	66,697
Fort McPherson sewing	300,000	553,114	253,114
Pangnirtung weaving	160,000	213,972	53,972
Nahanni Butte store	116,000	133,935	17,935
Iqaluit jewellery	100,000	57,468	(42,532)
Fort Liard crafts	56,000	102,615	46,615
Yellowknife crafts	1,000	1,998	998
Accountable advances - prior year	-	27,571	27,571
EDA projects - prior year	-	346,473	346,473
Special ARDA - prior year	-	147,562	147,562
Sundry	-	183	183
Total recoveries	1,333,000	2,251,588	918,588
Transfer payments			
Economic Development Agreement	7,890,000	5,548,520	(2,341,480)
Parks planner	34,000	15,525	(18,475)
Baker Lake heritage	-	5,730	5,730
Total transfer payments	7,924,000	5,569,775	(2,354,225)
Total program	10,539,000	9,149,237	(1,389,763)
Education			
Revenues			
Interest - Students Loan Fund	122,000	193,807	71,807
Third party course fees	25,000	71,938	46,938
University college entrance program	20,000	8,000	(12,000)
Teacher certification fee	6,000	9,356	3,356
Certified nursing assistance fees	-	2,800	2,800
General education development exam	-	765	765
Total revenues	173,000	286,666	113,666

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1
Continued

Operations and maintenance	Main Estimates	Actual Revenues	Over(Under) Estimates
Education (continued)			
Recoveries			
Hostel receipts	$ 5,000	$ -	$ (5,000)
Lester B. Pearson Trust Fund	-	4,866	4,866
Apprentice salaries	-	13,802	13,802
Literacy recoveries	-	250,000	250,000
Literacy recoveries - prior year	-	250,000	250,000
Living allowances - prior year	-	220	220
Tuition - prior year	-	2,645	2,645
Salary recovery - prior year	-	14,323	14,323
Seminar fees - prior year	-	2,300	2,300
Travel recovery - prior year	-	9,325	9,325
Grants and Contributions recovery - prior year	-	1,200	1,200
Student grant refund - prior year	-	(3,650)*	(3,650)
Training service course fees - prior year	-	470	470
Financial Collection Agency refund - prior year	-	18,244	18,244
Sundry	-	(6,186)*	(6,186)
Total recoveries	5,000	557,559	552,559
Transfer payments			
Post-secondary education	5,204,000	4,846,000	(358,000)
Continuing education	3,425,000	2,852,400	(572,600)
Canada student loans program	700,000	803,583	103,583
Total transfer payments	9,329,000	8,501,983	(827,017)
Total program	9,507,000	9,346,208	(160,792)
Total Operations and maintenance	941,078,000	958,174,703	17,096,703
Capital			
Legislative Assembly			
Total program	-	-	-
Executive			
Total program	-	-	
Finance			
Total program	-	-	-
Culture and Communications			
Total program	-	-	-
Equal Employment Directorate			
Total program	-	-	-
Personnel			
Insurance proceeds	580,000	-	(580,000)
Sale of GNWT houses	200,000	380,445	180,445
Total program	780,000	380,445	(399,555)

* Reversal of accrued revenue from 1988-89 that was not realized.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1
Continued

Capital	Main Estimates	Actual Revenues	Over(Under) Estimates
Justice			
Total program	$ -	$ -	$ -
Government Services			
Sale of surplus materials	50,000	64,885	14,885
Sale of assets	-	158,646	158,646
Total program	50,000	223,531	173,531
Public Works			
Community Granular Program	400,000	299,877	(100,123)
Federal Sales Tax rebate	275,000	553,986	278,986
Holdback write-offs	-	113,235	113,235
Sale of surplus buildings	-	10,003	10,003
Sundry - prior year	-	202,830	202,830
Total program	675,000	1,179,931	504,931
Transportation			
Transportation strategy recovery	-	150,000	150,000
Total program	-	150,000	150,000
Renewable Resources			
Total program	-	-	-
Municipal and Community Affairs			
Arena / curling - Holman	150,000	150,000	-
Arena / hall - Arviat	61,000	61,000	-
Junior gym - Resolute	60,000	105,000	45,000
Land and building sales	30,000	122,387	92,387
Emergency measures recoveries	26,000	-	(26,000)
Arena / hall - Spense Bay	20,000	20,000	-
Arena / hall - Fort Franklin	10,000	10,000	-
Arena / curling rink - Coral Harbour	-	210,000	210,000
Emergency equipment purchase	-	29,734	29,734
Agreements for sale	-	28,806	28,806
Total program	357,000	736,927	379,927
Health			
Total program	-	-	-
Social Services			
Young Offenders Act - minor capital	44,000	6,900	(37,100)
Young Offenders Act - capital construction	-	1,416,669	1,416,669
Total program	44,000	1,423,569	1,379,569

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Revenues
for the year ended March 31, 1990

Schedule 1
Continued

Capital	Main Estimates	Actual Revenues	Over(Under) Estimates
Economic Development and Tourism			
Exhibit Iqaluit air terminal	$ -	$ 30,000	$ 30,000
Total program	-	30,000	30,000
Education			
Total program	-	-	-
Total Capital	1,906,000	4,124,403	2,218,403
Total Revenues	$942,984,000	$962,299,106	$ 19,315,106

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Legislative Assembly	$ 6,220,000	$ 3,311,300	$ -	$ 9,531,300	$ 9,067,387	$ 463,913
Total program	6,220,000	3,311,300	-	9,531,300	9,067,387	463,913
Executive						
Regional operations	3,493,000	140,000	-	3,633,000	3,538,947	94,053
Ministers' offices	2,935,000	109,000	165,000	3,209,000	2,962,833	246,167
Executive Council Secretariat	2,313,000	130,000	140,000	2,583,000	2,459,716	123,284
Science Institute of the NWT	1,451,000	26,000	-	1,477,000	1,477,000	-
Audit Bureau	1,435,000	42,000	(120,000)	1,357,000	1,192,812	164,188
Aboriginal Rights and Constitutional Development Secretariat	630,000	322,000	(93,000)	859,000	784,766	74,234
Highway Transport Board / Public Utilities Board	555,000	10,000	-	565,000	520,290	44,710
Status of Women Secretariat	508,000	(9,000)	-	499,000	489,965	9,035
Priorities and Planning Secretariat	499,000	25,000	45,000	569,000	531,028	37,972
Public affairs	367,000	11,000	15,000	393,000	372,836	20,164
Commissioner's office	244,000	5,000	4,000	253,000	238,720	14,280
Office of Devolution	218,000	5,000	(156,000)	67,000	53,958	13,042
Total program	14,848,000	816,000	-	15,464,000	14,622,871	841,129
Northwest Territories Housing Corporation						
Northwest Territories Housing Corporation	50,208,000	1,382,000	-	51,590,000	51,590,000	-
Total program	50,208,000	1,382,000	-	51,590,000	51,590,000	-
Finance						
Government accounting	8,232,000	279,000	(61,000)	8,450,000	8,201,579	248,421
Debt financing	5,591,000	-	(138,000)	5,453,000	5,432,742	20,258
Revenue and asset management	2,070,000	34,000	(100,000)	2,004,000	1,948,900	55,100
Directorate	1,727,000	58,000	73,000	1,858,000	1,818,108	39,892
Financial Management Board Secretariat	1,342,000	170,000	105,000	1,617,000	1,608,665	8,335
Management accounting services	854,000	51,000	17,000	922,000	911,368	10,632
Fiscal policy	551,000	199,000	(46,000)	704,000	651,940	52,060
Tax administration	398,000	13,000	150,000	561,000	416,583	144,417
Total program	20,765,000	804,000	-	21,569,000	20,989,885	579,115

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Culture and Communications						
Museums / heritage	$ 1,912,000	$ 200,200	$ -	$ 2,112,200	$ 2,090,302	$ 21,898
Language Bureau	1,779,000	220,800	-	1,999,800	1,964,743	35,057
Publications and production	1,582,000	29,700	(131,300)	1,480,400	1,335,801	144,599
Library services	1,357,000	73,200	40,000	1,470,200	1,421,523	48,677
Cultural affairs	1,225,000	5,500	-	1,230,500	1,097,472	133,028
Directorate	972,000	67,400	91,300	1,130,700	1,130,649	51
Total program	**8,827,000**	**596,800**	**-**	**9,423,800**	**9,040,490**	**383,310**
Equal Employment Directorate						
Equal Employment Directorate	1,063,000	171,000	-	1,234,000	1,105,770	128,230
Total program	**1,063,000**	**171,000**	**-**	**1,234,000**	**1,105,770**	**128,230**
Personnel						
Regional operations	17,248,000	1,378,000	955,000	19,581,000	19,287,649	293,351
Staff relations	4,672,000	927,000	(995,000)	4,604,000	4,399,397	204,603
Staffing and classification	1,033,000	269,000	40,000	1,342,000	1,335,114	6,886
Directorate	655,000	187,000	25,000	867,000	866,087	913
Human resource planning	265,000	9,000	(25,000)	249,000	228,926	20,074
Finance and administration	257,000	9,000	-	266,000	262,401	3,599
Total program	**24,130,000**	**2,779,000**	**-**	**26,909,000**	**26,379,574**	**529,426**
Justice						
Police Services Agreement	18,822,000	1,515,000	-	20,337,000	20,336,937	63
Court services	5,243,000	1,138,000	-	6,381,000	6,380,890	110
Legal aid	3,286,000	230,000	50,000	3,566,000	3,565,846	154
Lawyer support services	2,143,000	552,000	(16,000)	2,679,000	2,678,301	699
Directorate	1,488,000	141,000	(50,000)	1,579,000	1,578,734	266
Legal registries	485,000	21,000	16,000	522,000	521,588	412
Total program	**31,467,000**	**3,597,000**	**-**	**35,064,000**	**35,062,296**	**1,704**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Safety and Public Services						
Safety and fire safety	$ 2,439,000	$ 60,000	$ (80,000)	$ 2,419,000	$ 2,363,945	$ 55,055
Mining inspection services	902,000	119,000	(94,000)	927,000	864,851	62,149
Directorate	649,000	19,000	-	668,000	627,501	40,499
Consumer affairs	533,000	19,000	220,000	772,000	761,105	10,895
Labour Board and labour services	325,000	88,000	(46,000)	367,000	366,436	564
Total program	**4,848,000**	**305,000**	**-**	**5,153,000**	**4,983,838**	**169,162**
Government Services						
Supply services	8,305,000	(65,000)	50,000	8,290,000	8,256,531	33,469
Systems and computer services	4,430,000	58,000	-	4,488,000	4,461,473	26,527
Directorate	2,792,000	101,000	(50,000)	2,843,000	2,720,066	122,934
Total program	**15,527,000**	**94,000**	**-**	**15,621,000**	**15,438,070**	**182,930**
Public Works						
Utilities	29,713,000	(1,912,200)	(600,000)	27,200,800	27,843,115	(642,315)
Accommodation services	29,450,000	1,039,400	198,000	30,687,400	30,420,989	266,411
Buildings and works	22,947,000	371,600	-	23,318,600	21,524,880	1,793,720
Directorate	6,333,000	251,000	75,000	6,659,000	6,595,840	63,160
Project management	5,920,000	270,400	200,000	6,390,400	6,317,509	72,891
Vehicles and equipment	3,742,000	58,100	430,000	4,230,100	4,044,009	186,091
Operations	3,262,000	44,000	(303,000)	3,003,000	2,672,733	330,267
Total program	**101,367,000**	**122,300**	**-**	**101,489,300**	**99,419,075**	**2,070,225**
Transportation						
Highways operations	16,874,000	729,100	294,000	17,897,100	18,216,753	(319,653)
Marine operations	4,155,000	24,900	(33,000)	4,146,900	4,030,602	116,298
Directorate	2,298,000	56,200	(162,000)	2,192,200	2,012,164	180,036
Transportation engineering	1,660,000	51,000	(76,000)	1,635,000	1,571,244	63,756
Arctic airports	822,000	16,600	(38,000)	800,600	782,914	17,686
Motor vehicles	725,000	21,100	15,000	761,100	763,429	(2,329)
Total program	**26,534,000**	**898,900**	**-**	**27,432,900**	**27,377,106**	**55,794**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Renewable Resources						
Fire operations	$ 19,222,000	$ 9,749,700	$ 407,000	$ 29,378,700	$ 29,320,491	$ 58,209
Field operations	7,327,000	535,600	(30,000)	7,832,600	7,827,756	4,844
Conservation education and resource development	4,970,000	2,123,700	(395,000)	6,698,700	6,129,486	569,214
Wildlife management	3,255,000	150,400	73,000	3,478,400	3,360,456	117,944
Directorate	1,472,000	111,300	10,000	1,593,300	1,589,587	3,713
Policy and planning	973,000	317,100	15,000	1,305,100	1,236,811	68,289
Pollution control	661,000	23,000	-	684,000	654,900	29,100
Regional land use planning	608,000	(29,000)	(110,000)	469,000	383,401	85,599
Forest management	306,000	13,700	30,000	349,700	346,003	3,697
Total program	**38,794,000**	**12,995,500**	**-**	**51,789,500**	**50,848,891**	**940,609**
Municipal and Community Affairs						
Municipal affairs	32,362,000	222,000	(245,000)	32,339,000	31,891,309	447,691
Sport and recreation	7,319,000	165,000	(4,000)	7,480,000	7,358,626	121,374
Community works and capital planning	6,346,000	1,246,000	(20,000)	7,572,000	7,541,369	30,631
Directorate	4,351,000	1,004,500	212,000	5,567,500	5,447,143	120,357
Community planning	1,190,000	37,000	(10,000)	1,217,000	1,173,460	43,540
Lands	767,000	28,000	109,000	904,000	891,618	12,382
Surveys and mapping	395,000	14,000	(42,000)	367,000	363,876	3,124
Total program	**52,730,000**	**2,716,500**	**-**	**55,446,500**	**54,667,401**	**779,099**
Health						
Territorial Hospital Insurance Services	96,266,000	5,594,000	1,787,000	103,647,000	103,244,203	402,797
Medical transportation	15,508,000	746,000	-	16,254,000	16,192,034	61,966
Supplementary health programs	12,708,000	-	(1,303,000)	11,405,000	11,973,943	(568,943)
Medical care plan	12,129,000	1,922,000	-	14,051,000	13,705,149	345,851
Administration	9,216,000	625,000	(484,000)	9,357,000	8,485,969	871,031
Total program	**145,827,000**	**8,887,000**	**-**	**154,714,000**	**153,601,298**	**1,112,702**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Social Services						
Community and family support services	$ 28,005,000	$ 3,084,000	$ -	$ 31,089,000	$ 30,564,278	$ 524,722
Correction services	16,400,000	864,300	-	17,264,300	16,811,481	452,819
Family and children's services	11,858,000	278,000	-	12,136,000	11,169,549	966,451
Directorate	8,916,000	671,300	-	9,587,300	9,172,573	414,727
Alcohol, drugs and community mental health services	7,747,000	563,000	-	8,310,000	7,164,719	1,145,281
Total program	72,926,000	5,460,600	-	78,386,600	74,882,600	3,504,000
Energy, Mines and Petroleum Resources						
Energy, Mines and Petroleum Resources	1,899,000	1,965,000	-	3,864,000	3,799,974	64,026
Total program	1,899,000	1,965,000	-	3,864,000	3,799,974	64,026
Economic Development and Tourism						
Economic Development Agreement	11,560,000	(1,400,000)	(345,000)	9,815,000	8,271,749	1,543,251
Business development	11,306,000	775,000	(125,000)	11,956,000	11,205,088	750,912
Tourism and parks	6,994,000	75,000	45,000	7,114,000	7,015,638	98,362
Directorate	1,587,000	60,000	275,000	1,922,000	1,898,568	23,432
Finance and administration	1,433,000	50,000	-	1,483,000	1,414,653	68,347
Policy and planning	851,000	20,000	150,000	1,021,000	972,787	48,213
Total program	33,731,000	(420,000)	-	33,311,000	30,778,483	2,532,517
Education						
Schools	90,433,000	8,425,000	941,000	99,799,000	99,595,716	203,284
Arctic College	21,965,000	1,635,000	769,000	24,369,000	24,369,000	-
Advanced education	18,420,000	2,103,000	(867,000)	19,656,000	19,602,214	53,786
Directorate and administration	5,078,000	133,000	(843,000)	4,368,000	4,256,055	111,945
Total program	135,896,000	12,296,000	-	148,192,000	147,822,985	369,015
Total Operations and maintenance	$787,407,000	$ 58,777,900	$ -	$846,184,900	$831,477,994	$ 14,706,906

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

Capital	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Legislative Assembly	$ 25,000	$ 20,000	$ -	$ 45,000	$ 12,146	$ 32,854
Total program	**25,000**	**20,000**	**-**	**45,000**	**12,146**	**32,854**
Executive						
Executive Council Secretariat	50,000	-	-	50,000	48,245	1,755
Total program	**50,000**	**-**	**-**	**50,000**	**48,245**	**1,755**
Northwest Territories Housing Corporation						
Northwest Territories Housing Corporation	29,536,000	1,429,000	-	30,965,000	30,965,000	-
Total program	**29,536,000**	**1,429,000**	**-**	**30,965,000**	**30,965,000**	**-**
Finance						
Total program	**-**	**-**	**-**	**-**	**-**	**-**
Culture and Communications						
Library services	1,377,000	-	-	1,377,000	187,060	1,189,940
Museums / heritage	1,324,000	125,000	-	1,449,000	251,427	1,197,573
Directorate	132,000	-	-	132,000	131,583	417
Publications and production	16,000	-	-	16,000	7,800	8,200
Total program	**2,849,000**	**125,000**	**-**	**2,974,000**	**577,870**	**2,396,130**
Equal Employment Directorate						
Total program	**-**	**-**	**-**	**-**	**-**	**-**
Personnel						
Staff relations	2,845,000	374,000	-	3,219,000	2,624,057	594,943
Total program	**2,845,000**	**374,000**	**-**	**3,219,000**	**2,624,057**	**594,943**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Capital						
Justice						
Court services	$ 279,000	$ -	$ -	$ 279,000	$ 116,546	$ 162,454
Total program	**279,000**	-	-	**279,000**	**116,546**	**162,454**
Safety and Public Services						
Mining inspection services	44,000	-	-	44,000	40,290	3,710
Safety and fire safety	25,000	-	-	25,000	19,210	5,790
Total program	**69,000**	-	-	**69,000**	**59,500**	**9,500**
Government Services						
Petroleum products	7,093,000	464,500	-	7,557,500	7,250,750	306,750
Systems and computer services	1,451,000	-	-	1,451,000	1,438,635	12,365
Supply services	155,000	-	-	155,000	4,711	150,289
Total program	**8,699,000**	**464,500**	-	**9,163,500**	**8,694,096**	**469,404**
Public Works						
Accommodation services	1,910,000	670,500	(183,000)	2,397,500	1,405,128	992,372
Buildings and works	1,897,000	1,415,000	76,100	3,388,100	3,027,800	360,300
Project management	1,325,000	-	-	1,325,000	1,127,479	197,521
Vehicles and equipment	833,000	-	-	833,000	815,290	17,710
Directorate	54,000	-	106,900	160,900	155,898	5,002
Total program	**6,019,000**	**2,085,500**	-	**8,104,500**	**6,531,595**	**1,572,905**
Transportation						
Transportation engineering	6,152,000	1,946,000	170,000	8,268,000	8,280,522	(12,522)
Highways operations	1,557,000	200,000	-	1,757,000	1,704,614	52,386
Marine operations	620,000	37,000	(190,000)	467,000	448,557	18,443
Arctic airports	240,000	-	20,000	260,000	235,106	24,894
Total program	**8,569,000**	**2,183,000**	-	**10,752,000**	**10,668,799**	**83,201**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

Capital	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Renewable Resources						
Fire operations	$ 1,325,000	$ 796,000	$ (53,000)	$ 2,068,000	$ 2,007,581	$ 60,419
Conservation education and resource development	584,000	-	-	584,000	565,983	18,017
Pollution control	23,000	-	-	23,000	7,376	15,624
Wildlife management	13,000	-	53,000	66,000	65,345	655
Total program	**1,945,000**	**796,000**	**-**	**2,741,000**	**2,646,285**	**94,715**
Municipal and Community Affairs						
Community works and capital planning	29,932,000	(267,000)	(854,500)	28,810,500	24,122,380	4,688,120
Sport and recreation	11,556,000	1,627,000	623,500	13,806,500	11,061,474	2,745,026
Community planning	5,309,000	50,000	56,000	5,415,000	4,540,309	874,691
Surveys and mapping	770,000	-	40,000	810,000	658,809	151,191
Lands	160,000	-	135,000	295,000	287,085	7,915
Directorate	52,000	-	-	52,000	38,534	13,466
Total program	**47,779,000**	**1,410,000**	**-**	**49,189,000**	**40,708,591**	**8,480,409**
Health						
Territorial Hospital Insurance Services	8,669,000	1,064,800	-	9,733,800	7,978,522	1,755,278
Total program	**8,669,000**	**1,064,800**	**-**	**9,733,800**	**7,978,522**	**1,755,278**
Social Services						
Corrections services	1,872,000	1,460,000	493,000	3,825,000	3,146,441	678,559
Community and family support services	1,820,000	395,000	(493,000)	1,722,000	226,477	1,495,523
Alcohol, drugs and community mental health services	450,000	-	-	450,000	52,522	397,478
Family and children's services	398,000	-	-	398,000	75,905	322,095
Directorate	34,000	-	-	34,000	32,355	1,645
Total program	**4,574,000**	**1,855,000**	**-**	**6,429,000**	**3,533,700**	**2,895,300**
Energy, Mines and Petroleum Resources						
Total program	**-**	**-**	**-**	**-**	**-**	**-**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Expenditures
for the year ended March 31, 1990

Schedule 2
Continued

Capital	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Economic Development and Tourism						
Tourism and parks	$ 2,317,000	$ 100,000	$ -	$ 2,417,000	$ 1,607,016	$ 809,984
Business development	1,030,000	-	-	1,030,000	984,839	45,161
Total program	**3,347,000**	**100,000**	**-**	**3,447,000**	**2,591,855**	**855,145**
Education						
Schools	18,588,000	1,851,000	(716,000)	19,723,000	18,601,245	1,121,755
Arctic College	3,455,000	137,000	716,000	4,308,000	4,163,054	144,946
Total program	**22,043,000**	**1,988,000**	**-**	**24,031,000**	**22,764,299**	**1,266,701**
Total Capital	**$147,297,000**	**$13,894,800**	**$ -**	**$161,191,800**	**$140,521,106**	**$ 20,670,694**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Recoveries of Prior Years' Expenditures
for the year ended March 31, 1990

Schedule 3

Department	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
		(thousands of dollars)		
Executive	$ 17	$ -	$ 42	$ 59
Northwest Territories Housing Corporation	-	-	127	127
Finance	71	-	95	166
Culture and Communications	-	-	6	6
Personnel	81	-	132	213
Justice	14	-	71	85
Government Services	12	-	25	37
Public Works	136	-	120	256
Transportation	39	-	-	39
Renewable Resources	165	-	3	168
Municipal and Community Affairs	2	611	103	716
Health	66	9	45	120
Social Services	67	-	72	139
Economic Development and Tourism	7	4	6	17
Education	795	36	2	833
TOTAL	$ 1,472	$ 660	$ 849	$ 2,981

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Grants
for the year ended March 31, 1990

Schedule 4

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Social and educational development	$ 324,000	$ -	$ 111,000	$ 435,000	$ 450,000	$ (15,000)
Northern native cultural and historical development	75,000	-	-	75,000	60,000	15,000
Women's initiatives	50,000	-	-	50,000	49,340	660
Science Institute matching grants	50,000	-	39,100	89,100	89,077	23
Total program	**499,000**	**-**	**150,100**	**649,100**	**648,417**	**683**
Culture and Communications						
Community broadcasting	180,000	-	-	180,000	167,577	12,423
Cultural enhancement	20,000	-	-	20,000	20,750	(750)
Cultural organizations	10,000	-	-	10,000	10,000	-
Community libraries	6,000	-	-	6,000	6,000	-
Total program	**216,000**	**-**	**-**	**216,000**	**204,327**	**11,673**
Justice						
Canada Law Information Council	4,000	-	-	4,000	4,000	-
Canadian Association of Provincial Court Judges	3,000	-	-	3,000	2,500	500
Uniform Law Conference of Canada	3,000	-	-	3,000	3,000	-
Aboriginal court challenges	-	90,000	-	90,000	20,000	70,000
Total program	**10,000**	**90,000**	**-**	**100,000**	**29,500**	**70,500**
Safety and Public Services						
NWT Association of Fire Chiefs and Fire Fighters	10,000	-	-	10,000	-	10,000
Mine rescue competition	5,000	-	-	5,000	-	5,000
Territorial Mine Accident Prevention Association	5,000	-	-	5,000	5,000	-
Canada Safety Council	1,000	-	-	1,000	1,000	-
Total program	**21,000**	**-**	**-**	**21,000**	**6,000**	**15,000**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Grants
for the year ended March 31, 1990

Schedule 4
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Renewable Resources						
Trappers' incentive gasoline subsidy	$ 595,000	$ -	$ (55,000)	$ 540,000	$ 503,437	$ 36,563
Disaster compensation	15,000	-	-	15,000	15,036	(36)
Humane trap development	5,000	-	-	5,000	-	5,000
Furbearers' Conservation Foundation	-	180,000	-	180,000	180,000	-
Total program	**615,000**	**180,000**	**(55,000)**	**740,000**	**698,473**	**41,527**
Municipal and Community Affairs						
Homeowners' property tax rebate	830,000	-	-	830,000	896,592	(66,592)
NWT Association of Municipalities	79,000	-	-	79,000	79,000	-
Senior citizens' property tax relief	47,000	-	-	47,000	61,727	(14,727)
Settlement per capita	38,000	-	-	38,000	38,000	-
Sport organizations	10,000	-	-	10,000	3,919	6,081
NWT Association of Municipal Administrators	5,000	-	-	5,000	5,000	-
Total program	**1,009,000**	**-**	**-**	**1,009,000**	**1,084,238**	**(75,238)**
Social Services						
Wilderness camps - equipment	90,000	-	-	90,000	-	90,000
Day care centres and homes	-	195,000	205,000	400,000	388,980	11,020
Total program	**90,000**	**195,000**	**205,000**	**490,000**	**388,980**	**101,020**
Energy, Mines and Petroleum Resources						
Impact zone development	200,000	-	(200,000)	-	-	-
Total program	**200,000**	**-**	**(200,000)**	**-**	**-**	**-**
Economic Development and Tourism						
Small business grants	50,000	-	15,000	65,000	58,095	6,905
Tourism resource industry	10,000	-	-	10,000	10,000	-
Piruqsaijit Ltd. Development Corporation	-	-	75,000	75,000	57,857	17,143
Dene Metis Negotiation Secretariat	-	-	100,000	100,000	92,862	7,138
Metis Association	-	-	36,500	36,500	36,500	-
Total program	**60,000**	**-**	**226,500**	**286,500**	**255,314**	**31,188**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Grants
for the year ended March 31, 1990

Schedule 4
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Education						
Post-secondary education	$ 2,429,000	$ 848,000	$ 187,000	$ 3,464,000	$ 3,679,894	$ (215,894)
Special needs bursaries	50,000	-	-	50,000	35,000	15,000
Total program	2,479,000	848,000	187,000	3,514,000	3,714,894	(200,894)
Total Operations and maintenance	5,199,000	1,313,000	513,600	7,025,600	7,030,143	(4,543)
Total Grants	$ 5,199,000	$ 1,313,000	$ 513,600	$ 7,025,600	$ 7,030,143	$ (4,543)

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Science Institute of the NWT	$ 1,451,000	$ 26,000	$ -	$ 1,477,000	$ 1,477,000	$ -
Total program	1,451,000	26,000	-	1,477,000	1,477,000	-
Northwest Territories Housing Corporation						
Total program	50,208,000	1,382,000	-	51,590,000	51,590,000	-
Finance						
Power subsidy programs	3,000,000	-	-	3,000,000	2,764,716	235,284
Total program	3,000,000	-	-	3,000,000	2,764,716	235,284
Culture and Communications						
Arts Advisory Council	300,000	-	-	300,000	241,888	58,112
Community libraries	244,000	41,000	-	285,000	221,802	63,198
Cultural organizations	237,000	-	-	237,000	233,805	3,195
Cultural enhancements	170,000	-	-	170,000	106,644	63,356
Community museums	170,000	-	-	170,000	146,500	23,500
Northern talent performers	130,000	-	-	130,000	126,836	3,164
Local history projects	100,000	-	-	100,000	96,250	3,750
Native communications	90,000	-	108,300	198,300	224,078	(25,778)
Total program	1,441,000	41,000	108,300	1,590,300	1,397,803	192,497
Justice						
Native Courtworkers' Association	664,000	34,000	-	698,000	678,000	20,000
Maliganik Tukisiniakvik	472,000	14,000	33,000	519,000	511,000	8,000
Arctic Rim Law Society Centre	206,000	6,000	(33,000)	179,000	145,599	33,401
Keewatin Inuit Association	155,000	2,000	-	157,000	107,207	49,793
Arctic Public Legal Education and Information Society	58,000	4,000	-	62,000	62,000	-
Total program	1,555,000	60,000	-	1,615,000	1,503,806	111,194

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Safety and Public Services						
Consumer Association of Canada	$ 10,000	$ -	$ -	$ 10,000	$ 10,000	$ -
Total program	10,000	-	-	10,000	10,000	-
Government Services						
Lionel Jones Memorial Fund	-	-	500	500	500	-
Liard Valley Band Development Corporation	-	-	250,000	250,000	250,000	-
Total program	-	-	250,500	250,500	250,500	-
Public Works						
Loan Interest Subsidy Program	50,000	-	-	50,000	6,165	43,835
Total program	50,000	-	-	50,000	6,165	43,835
Renewable Resources						
Local wildlife committees	778,000	-	-	778,000	779,594	(1,594)
Outpost camps	442,000	-	-	442,000	336,631	105,369
Regional wildlife organizations	383,000	-	-	383,000	426,229	(43,229)
Community Harvester Program	381,000	-	-	381,000	424,650	(43,650)
Wildlife Management Boards	160,000	-	-	160,000	89,717	70,283
Harvest studies	28,000	-	-	28,000	58,000	(30,000)
Community organized hunts	26,000	-	-	26,000	16,108	9,892
Fur industry	25,000	20,000	-	45,000	47,000	(2,000)
United Nations Environment Fund	-	-	111,400	111,400	111,400	-
University of Alberta	-	-	1,300	1,300	1,300	-
Arctic Institute of North America	-	-	3,000	3,000	3,000	-
Dene Cultural Institute	-	-	8,000	8,000	8,000	-
University of Saskatchewan	-	-	10,000	10,000	10,000	-
D.F. Dickens Associates Ltd.	-	-	17,000	17,000	17,000	-
Canadian Water Resources Association	-	-	500	500	500	-
Total program	2,223,000	20,000	151,200	2,394,200	2,329,129	65,071

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Municipal and Community Affairs						
Hamlet operating contributions	$ 21,319,000	$ 46,000	$ (226,000)	$ 21,139,000	$ 20,555,434	$ 583,566
Water / sewer subsidy	3,659,000	1,207,000	-	4,866,000	4,699,819	166,181
Payments in lieu of taxes	2,963,000	79,000	-	3,042,000	3,252,942	(210,942)
Municipal equalization payments	2,890,000	-	(100,000)	2,790,000	2,783,771	6,229
Recreation facilities	2,136,000	132,000	-	2,268,000	2,267,139	861
Recreation leadership training program	1,623,000	-	(172,000)	1,451,000	1,492,401	(41,401)
Water delivery subsidy	1,328,000	-	-	1,328,000	1,328,000	-
Assistance to regional councils	1,184,000	-	(84,500)	1,099,500	1,107,500	(8,000)
Sport North Federation	475,000	-	-	475,000	434,800	40,200
1990 Arctic Winter Games	300,000	-	-	300,000	316,000	(16,000)
Recreation administration	226,000	-	-	226,000	226,000	-
Summer pool operating contributions	176,000	-	-	176,000	131,542	44,458
Dene and Inuit games	168,000	-	-	168,000	145,946	22,054
Intercommunity sport competition program	150,000	-	-	150,000	105,763	44,237
Recreation leaders' program allowance	105,000	-	-	105,000	119,825	(14,825)
NWT regional winter games program	100,000	-	-	100,000	99,105	895
NWT sport development staff program	50,000	-	-	50,000	-	50,000
NWT ski program	30,000	-	-	30,000	30,400	(400)
Total program	**38,882,000**	**1,464,000**	**(582,500)**	**39,763,500**	**39,096,387**	**667,113**
Health						
Hospitals	75,704,000	2,381,000	(465,000)	77,620,000	77,365,864	254,136
Non-profit health-oriented organizations	400,000	-	-	400,000	350,300	49,700
Physician professional development	12,000	-	-	12,000	11,000	1,000
Total program	**76,116,000**	**2,381,000**	**(465,000)**	**78,032,000**	**77,727,164**	**304,836**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Social Services						
Residential and community alcohol and drug projects	$ 4,506,000	$ -	$ -	$ 4,506,000	$ 4,640,889	$ (134,889)
Family violence prevention	1,857,000	-	-	1,857,000	1,785,144	71,856
Town of Iqaluit	1,686,000	-	-	1,686,000	1,278,526	407,474
Aged and handicapped services	967,000	-	45,000	1,012,000	1,009,918	2,082
Day care centres and home's ongoing costs	443,000	-	-	443,000	297,954	145,046
Youth alcohol and drug programs	400,000	-	-	400,000	270,413	129,587
Day care centres and home's start up funds	205,000	-	(205,000)	-	-	-
Residential and community alcohol and drug programs	200,000	-	-	200,000	8,608	191,392
Transfer of Social Services	110,000	-	(25,000)	85,000	20,000	65,000
Family counselling and education	103,000	-	-	103,000	101,370	1,630
Storefront for volunteer agencies	81,000	-	-	81,000	81,000	-
Community mental health	52,000	-	-	52,000	52,000	-
Halfway houses	50,000	-	(50,000)	-	-	-
Fine options program	20,000	-	(20,000)	-	-	-
Community corrections	-	-	129,000	129,000	128,305	695
Suicide prevention	-	75,000	-	75,000	52,719	22,281
Employability Enhancement Agreement	-	750,000	-	750,000	431,018	318,982
Fitz-Smith Native Band	-	-	25,000	25,000	25,000	-
Youth alcohol and drug awareness	-	250,000	-	250,000	-	250,000
Total program	**10,680,000**	**1,075,000**	**(101,000)**	**11,654,000**	**10,182,864**	**1,471,136**
Energy, Mines and Petroleum Resources						
Development impact zones	-	-	68,000	68,000	67,128	872
Northern Accord	-	225,000	(44,000)	181,000	180,501	499
Minerals Development Agreement	-	1,410,000	(22,000)	1,388,000	1,376,966	11,034
Kigavik environmental review	-	60,000	-	60,000	60,000	-
Total program	**-**	**1,695,000**	**2,000**	**1,697,000**	**1,684,595**	**12,405**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Economic Development and Tourism						
Economic Development Agreement	$ 11,031,000	$ (1,410,000)	$ (345,000)	$ 9,276,000	$ 7,741,596	$ 1,534,404
Business development and assistance	590,000	-	7,000	597,000	536,920	60,080
Commercial fisheries	590,000	-	210,000	800,000	715,413	84,587
Venture capital	500,000	-	(15,000)	485,000	438,000	47,000
Renewable Resources: assistance to industry	480,000	-	(390,000)	90,000	74,710	15,290
Short Term Employment Program	420,000	-	-	420,000	409,150	10,850
Travel zones and Travel Industry Association	370,000	-	265,000	635,000	591,850	43,150
Tourism facilities and training	274,000	-	(80,000)	194,000	125,669	68,331
Core funding / organization support	207,000	-	33,000	240,000	225,648	14,352
Priority initiatives	190,000	-	30,000	220,000	216,176	3,824
Tourism cultural attraction	150,000	-	(105,000)	45,000	19,076	25,924
Facilitate tourism sales	100,000	-	(75,000)	25,000	-	25,000
Lumber support	80,000	-	-	80,000	24,047	55,953
Settlement co-operatives support	60,000	-	-	60,000	54,217	5,783
Industrial trade development	60,000	-	-	60,000	17,854	42,146
Special Agricultural and Rural Development Agreement	50,000	-	(21,500)	28,500	11,364	17,136
Product development	50,000	-	50,000	100,000	45,568	54,432
Soapstone equipment	10,000	-	-	10,000	5,400	4,600
Business development	-	-	260,000	260,000	207,850	52,150
Business management enhancement	-	-	140,000	140,000	95,000	45,000
Tulita developments	-	-	40,000	40,000	30,000	10,000
Fitz-Smith Development Corporation	-	-	40,000	40,000	40,000	-
Total program	**15,212,000**	**(1,410,000)**	**43,500**	**13,845,500**	**11,625,508**	**2,219,992**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5
Continued

Operations and maintenance	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Education						
Boards of Education	$ 57,517,000	$ 7,182,000	$ 12,101,000	$ 76,800,000	$ 76,613,292	$ 186,708
Arctic College	21,965,000	1,635,000	769,000	24,369,000	24,369,000	-
Education societies - continuing education	260,000	-	11,000	271,000	271,457	(457)
Tree of Peace	166,000	-	-	166,000	166,000	-
Student travel and exchange programs	77,000	-	-	77,000	77,113	(113)
Labour pools	67,000	-	-	67,000	70,000	(3,000)
Literacy programs	60,000	-	(60,000)	-	-	-
Earth sciences field school	-	-	15,000	15,000	15,000	-
Education leave - classroom assistants	-	-	82,000	82,000	82,000	-
Youth business works	-	-	10,000	10,000	9,500	500
Training contributions to native organizations	-	-	100,000	100,000	100,000	-
NWTTA Professional Improvement	-	-	258,000	258,000	258,000	-
Travel / tourism study	-	71,000	-	71,000	71,000	-
NWT Student's Association	-	-	13,000	13,000	13,000	-
Total program	**80,112,000**	**8,888,000**	**13,299,000**	**102,299,000**	**102,115,362**	**183,638**
Total Operations and maintenance	**280,940,000**	**15,622,000**	**12,706,000**	**309,268,000**	**303,760,999**	**5,507,001**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5
Continued

Capital	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Northwest Territories Housing Corporation						
Total program	**$ 29,536,000**	**$ 1,429,000**	**$ -**	**$ 30,965,000**	**$ 30,965,000**	**$ -**
Culture and Communications						
Museums / heritage	1,170,000	-	-	1,170,000	18,000	1,152,000
Library	35,000	-	-	35,000	64,995	(29,995)
Total program	**1,205,000**	**-**	**-**	**1,205,000**	**82,995**	**1,122,005**
Municipal and Community Affairs						
Water and sanitation	9,290,000	709,000	(831,000)	9,168,000	8,828,707	339,293
Sport and recreation	3,597,000	-	(130,000)	3,467,000	871,623	2,595,377
Roads and sidewalks	1,220,000	80,000	(47,000)	1,253,000	1,090,336	162,664
Mobile equipment - Baffin	862,000	-	130,000	992,000	979,158	12,842
Public buildings	40,000	-	(25,000)	15,000	6,000	9,000
Total program	**15,009,000**	**789,000**	**(903,000)**	**14,895,000**	**11,775,824**	**3,119,176**
Health						
Dene Metis Boarding Home furniture purchase contribution	-	-	260,000	260,000	260,000	-
Total program	**-**	**-**	**260,000**	**260,000**	**260,000**	**-**
Social Services						
Community and family support services	1,775,000	-	(555,000)	1,220,000	195,940	1,024,060
Alcohol, drugs and community mental health services	450,000	-	-	450,000	52,522	397,478
Corrections services	71,000	80,000	-	151,000	80,000	71,000
Total program	**2,296,000**	**80,000**	**(555,000)**	**1,821,000**	**328,462**	**1,492,538**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Contributions
for the year ended March 31, 1990

Schedule 5
Continued

Capital	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Economic Development and Tourism						
Various Renewable Resources projects	$ 1,000,000	$ -	$ (65,000)	$ 935,000	$ 922,925	$ 12,075
Rankin Inlet Visitor Centre	150,000	-	20,000	170,000	170,000	-
Carving stone equipment	30,000	-	-	30,000	2,734	27,266
Fort Liard Visitor Centre	-	-	200,000	200,000	100,000	100,000
Total program	1,180,000	-	155,000	1,335,000	1,195,659	139,341
Education						
Schools	600,000	120,000	428,000	1,148,000	1,118,334	29,666
Arctic College	225,000	-	(60,000)	165,000	173,470	(8,470)
Total program	825,000	120,000	368,000	1,313,000	1,291,804	21,196
Total Capital	50,051,000	2,418,000	(675,000)	51,794,000	45,899,744	5,894,256
Total Contributions	$330,991,000	$ 18,040,000	$ 12,031,000	$361,062,000	$349,660,743	$ 11,401,257

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Special Warrants
for the year ended March 31, 1990

Schedule 6

	Purpose	Date of Approval	Amount Authorized
Operations and maintenance			
Executive			
Minister's offices	Worker's Compensation rate review	12 Apr 89	$ 25,000
Aboriginal rights and constitutional development	Land claims consultant	29 Nov 89	116,000
Total program			141,000
Finance			
Fiscal policy	Formula financing study	07 Jul 89	50,000
Total program			50,000
Equal Employment Directorate			
Equal Employment Directorate	Affirmative Action Policy	12 Apr 89	140,000
Total program			140,000
Personnel			
Regional operations	Non-discretionary employee benefits	24 Jan 90	230,000
Total program			230,000
Justice			
Directorate	Legal research - low level flights	04 Oct 89	20,000
Total program			20,000
Safety and Public Services			
Labour Board and labour services	Labour Standards Act review	05 Sep 89	80,000
Mining and inspection services	Mine Safety Act revisions	21 Sep 89	100,000
Total program			180,000
Public Works			
Utilities	Emergency staff housing - utilities	02 Aug 89	50,000
Accommodation services	Emergency staff housing - leases	02 Aug 89	32,000
Buildings and works	Emergency staff housing - maintenance	02 Aug 89	31,000
Total program			113,000
Transportation			
Highway operations	Buffalo River Highway maintenance	10 Jan 90	190,000
	Redknife Highway maintenance	10 Jan 90	75,000
	Mackenzie ice roads maintenance	10 Jan 90	58,400
Total program			323,400

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Special Warrants
for the year ended March 31, 1990

Schedule 6
Continued

	Purpose	Date of Approval	Amount Authorized
Operations and maintenance			
Renewable Resources			
Policy and planning	Alberta Pulp Mill water resources issues	04 May 89	$ 80,000
	Alberta Pulp Mill environmental review	21 Sep 89	60,000
Field operations	Forest fire suppression overtime	07 Sep 89	300,000
Fire operations	Forest fire suppression	07 Sep 89	7,200,000
	Forest fire suppression	10 Jan 90	2,040,000
Total program			9,680,000
Municipal and Community Affairs			
Sport and recreation	Emergency repairs Coppermine Arena	09 Jun 89	132,000
Directorate	Spring flood damage claims	22 Jun 89	450,000
	Spring flood damage claims	02 Aug 89	449,500
Municipal affairs	Water / sewer subsidy program	10 Jan 90	1,207,000
Total program			2,238,500
Health			
Administration	Environmental contaminants unit	04 May 89	125,000
Total program			125,000
Social Services			
Alcohol, drugs and community mental health services	Suicide prevention strategy	04 May 89	500,000
Community and family support services	Employability enhancement program	09 Jun 89	750,000
Total program			1,250,000
Energy, Mines and Petroleum Resources			
Energy, Mines and Petroleum Resources	Minerals Development Agreement	26 Apr 89	1,265,000
Total program			1,265,000
Education			
Advanced education	Colomac Mine training initiatives	09 Jun 89	204,000
Arctic College	Colomac Mine training initiatives	09 Jun 89	35,000
Schools	Replace fire-damaged school supplies	04 Oct 89	50,000
	New divisional boards of Education	14 Nov 89	2,443,000
Total program			2,732,000
Total Operations and maintenance			$ 18,487,900

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Special Warrants
for the year ended March 31, 1990

Schedule 6
Continued

	Purpose	Date of Approval	Amount Authorized
Capital			
Northwest Territories Housing Corporation			
Northwest Territories Housing Corporation	Emergency staff housing units	02 Aug 89	$ 1,429,000
Total program			1,429,000
Personnel			
Staff relations	Emergency staff housing furniture	02 Aug 89	340,000
Total program			340,000
Government Services			
Petroleum Products	Fuel tank construction / upgrading project carryover	26 Apr 89	464,500
Total program			464,500
Public Works			
Accommodation services	Snowdrift community office project carryover	04 May 89	44,500
Buildings and works	Stringer Hall demolition	04 May 89	745,000
	Demolition of Pine Point School	07 Jul 89	370,000
	Emergency recreational facilities maintenance	02 Aug 89	300,000
Total program			1,459,500
Transportation			
Marine operations	Loader / forklift carryover	04 May 89	37,000
Transportation engineering	Rae access road project carryover	04 May 89	787,000
	NWT transportation strategy	09 Jun 89	650,000
	Yellowknife Highway reconstruction cost increase	13 Dec 89	379,000
	Mackenzie Highway crushing project cost increase	13 Dec 89	130,000
Highway operations	Ice spray testing Mackenzie River	05 Sep 89	200,000
Total program			2,183,000
Renewable Resources			
Fire operations	Norman Wells airtanker base relocation	26 Apr 89	796,000
Total program			796,000

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Special Warrants
for the year ended March 31, 1990

Schedule 6
Continued

	Purpose	Date of Approval	Amount Authorized
Capital			
Municipal and Community Affairs			
Sport and recreation	Sport and recreation project carryover	26 Apr 89	$ 378,000
	Lake Harbour gym project re-profiling	19 May 89	934,000
	Coral Harbour community hall cost increase	25 May 89	210,000
Community works and capital planning	Community works project carryover	04 May 89	1,071,000
	Community works project carryover	25 May 89	440,000
Community planning	Community planning project carryover	25 May 89	50,000
Total program			3,083,000
Health			
Territorial Hospital Insurance Services	Grise Fiord Health Centre carryover	26 Apr 89	406,000
	Hospital services project carryover	04 May 89	658,800
Total program			1,064,800
Social Services			
Correction services	Fort Smith Young Facilities Offenders Facility project carryover	04 May 89	1,380,000
	Emergency renovations - Mingutuo Lodge Open Custody Facility	04 May 89	80,000
Community and family support services	Inuvik seniors facility carryover	04 May 89	345,000
	Iqaluit group home carryover	04 May 89	50,000
Total program			1,855,000
Economic Development and Tourism			
Tourism and parks	Highway #3 tourism project carryover	04 May 89	100,000
Total program			100,000
Education			
Schools	Schools carryover	04 May 89	1,119,000
Arctic College	Arctic College carryover	04 May 89	137,000
Total program			1,256,000
Total Capital			$ 14,030,800

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Inter-activity Transfers Over $250,000
for the year ended March 31, 1990

Schedule 7

	Transfer to (from) (thousands of dollars)	Explanation
Operations and maintenance		
Personnel		
Regional operations	$ 820	To provide funding for increased costs associated with the provision of personnel services and the payment of non-discretionary employee benefits.
Staff relations	(820)	
Public Works		
Vehicles and equipment	430	To provide funding for the purchase of fuel for highway vehicles and two ferry vessels in the Fort Smith region.
Utilities	(430)	Funding is available for transfer from the utilities activity as favourable temperatures resulted in lower utility usage.
Transportation		
Directorate	(162)	To provide funding for extraordinary road maintenance services performed on Highway #3 north of Fort Providence due to the rapid deterioration in the road surface and base.
Transportation engineering	(76)	
Marine operations	(33)	
Highway operations	294	
Arctic airports	(38)	Funding is available due to delays in staffing positions, the use of casuals rather than contractors for marine refits, and reduced contract expenditures in the Arctic airports activity.
Motor vehicles	15	
Renewable Resources		
Fire operations	460	To provide funding to partially offset increased costs in the fire suppression and presuppression programs.
Conservation education / resource development	(340)	
Regional land use planning	(80)	Funding is available to transfer due to unspent funds in the trap replacement program, staff vacancies and the implementation of restraint measures in the directorate and wildlife management activities.
Directorate	(20)	
Wildlife management	(20)	
Municipal and Community Affairs		
Community works and capital planning	(3,659)	To consolidate the responsibility for the water / sewer subsidy program for hamlets and settlements within the municipal affairs activity.
Municipal affairs	3,659	
Health		
Territorial Hospital Insurance Services	1,787	To provide funding for the increased costs associated with hospital services received by NWT residents outside of the Northwest Territories.
Administration	(484)	
Supplementary health programs	(1,303)	Funding is available to transfer due to staff vacancies and reduced requirements for supplementary health programs.
Economic Development and Tourism		
Economic Development Agreement	(265)	To provide additional funding for the operation of the NWT Tourism Industry Association.
Tourism and parks	265	Funding is available to transfer due to less than anticipated applications to the Economic Development Agreement program.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Inter-activity Transfers Over $250,000
for the year ended March 31, 1990

Schedule 7
Continued

	Transfer to (from) (thousands of dollars)	Explanation
Operations and maintenance		
Education		
Directorate and administration	$ (1,097)	To consolidate departmental funding for issuance of contributions to the Sahtu, Beaufort Delta and Dogrib Divisional Boards of Education.
Schools	1,097	
Directorate and administration	(8)	To transfer continuing education in the Inuvik region to Arctic College.
Advanced education	(545)	
Arctic College	553	
Directorate and administration	350	To provide funding for higher than anticipated salary costs.
Advanced education	(350)	Funding is available from vacancies in apprenticeship and adult educator positions.
Capital		
Municipal and Community Affairs		
Community works and capital planning	(786)	To provide additional funding to various projects affected by cost increases.
Community planning	130	
Sport and recreation	541	
Lands	115	Funding is available from community works and capital planning due to lower tenders and scope changes for various projects.
Community works and capital planning	(905)	To provide additional funding to various projects affected by cost increases.
Community planning	106	
Mapping and surveys	40	
Sport and recreation	624	Funding is available to transfer from community works capital planning due to lower tenders and scope changes for various projects.
Lands	135	
Social Services		
Corrections	493	To address a shortfall in the budget for the construction of the Young Offenders' Facility in Fort Smith.
Community and family support services	(493)	Funding is available for transfer from the Iqaluit Senior Citizens' Facility project as that project has been deferred until a later date.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Write-offs and Recoveries
for the year ended March 31, 1990

Schedule 8

ACCOUNTS RECEIVABLE	Amount
Justice	
Dresen, Joel	$ 500
McClung, Thelma	500
	1,000
Safety and Public Services	
Monkman Plumbing and Heating	1,043
Norcan Electric Ltd.	792
	1,835
Government Services	
Don Mar Enterprises Ltd.	535
K & E Enterprises	5,227
	5,762
Renewable Resources	
Koe, William	900
Kowana, Clarence	554
Minoza, Willie	636
Receiver General of Canada	5,361
Simon, Victor	718
Wolkie, Fred	866
	9,035
Municipal and Community Affairs	
Pine Point Services Ltd.	2,350
Receiver General of Canada	2,425
	4,775
Health	
Beattie, Ken	2,728
Foster, William	2,943
Gervais, Gerard	2,604
Glabush, Robert	2,414
Hope, Arnold	600
Kreelak, Helen	3,363
MacKinnon, Jeff	600
Manns, Charles	2,947
Mobtagha, Zartosht	1,785
Repzauk, Ed	2,505
	22,489
Social Services	
Dick, Emma	779
	779
Economic Development and Tourism	
Arey's Cafe	3,794
Chouinard, Luke	1,134
Hernandez, Moises	1,154
K.E.M. Inuit Industries Ltd.	1,517
Nanavuk Art Gallery	901
Toolooktook, P.	550
Young, Donald and Marcie	576
	9,626

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Write-offs and Recoveries
for the year ended March 31, 1990

Schedule 8
Continued

ACCOUNTS RECEIVABLE (continued)

	Amount
Education	
Azevedo, Theresa	$ 1,222
Blake, Ruby	1,389
Gruben, Louisa	630
Jones, Laurie	1,098
Kikoak, Patricia	550
Lavoie, Guy	620
McNeill, Colleen	2,529
Mercredi, Donald	515
Minoza, Gabriel	582
Noah, Maniapik	3,015
Ross, Hanna	2,087
Seaton, Simon	630
Turner, James	1,403
	16,270
Total accounts written off over $500.00	71,571
All Departments	
Other miscellaneous accounts less than $500.00	38,864
Total accounts written off	$ 110,435

BUSINESS LOANS AND GUARANTEES FUND

B & D Catering	$ 7,479
Chouinard, Luke	3,337
Heenan, John and Kilabuk, T.	574
Hernandez, Moises	13,877
K.E.M. Inuit Industries Ltd.	3,097
Kearny, Jim	1,411
Nakalook, Tommy	7,687
Young, Donald and Marcie	6,406
Total loans written off	$ 43,868

STUDENT LOAN FUND

Azevedo, Theresa	$ 9,400
Doyle, Dennis	10,050
Golding, Jason	3,200
Henderson, Anthony	5,200
Herbert, Allan	3,200
Jones, Laurie	3,000
Lavoie, Guy	2,200
Laycock, Ross	4,400
LePage, Benoit	2,200
MacLeod, Byron	3,165
Maden, Patrick	2,156
Matheson, Donna	4,400
Milligan, David	6,400
Murdick, Lisa	1,293
Murdick, Lori	3,200
Pearcy, Charles	3,955
Ross, Hanna	6,200
Seaton, Simon	3,200
Turner, James	4,800
Total loans written off	$ 81,619

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Write-offs and Recoveries
for the year ended March 31, 1990

Schedule 8
Continued

RECOVERY OF DEBTS PREVIOUSLY WRITTEN OFF

	Amount
Culture and Communications	
Poltaruk, Rick	$ 300
Umoak, Frank	718
	1,018
Justice	
Allard, James	547
Clark, Billy	64
Greenland, Wayne	100
Kochon, John	124
Menacho, David	200
Umoak, Frank	200
	1,235
Government Services	
Quasar Helicopters Ltd.	2,311
	2,311
Health	
Clark, Billy	176
Kakfwi, Roderick	50
Kakfwi, Sarah	50
Lennie, Linda	70
McNabb, David	150
McNeely, Alphonsine	150
McNeil, Larry	50
Moore, Ernest	138
Nuttal, Robert	52
Ross, David	71
Thom, Margaret	50
Williams, Andrew	100
	1,107
Education	
Baton, Betty	160
Kakfwi, Roderick	148
Keanik, Jacob	36
MacCauley, Cecil	294
MacKenzo, Gabe	202
Paneak, Loseosie	180
Vital, Archie	142
Wedawin, David	140
Yakeleya, Carl	18
	1,320
Total debts recovered	$ 6,991

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions
for the year ended March 31, 1990

Schedule 9

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic and the employment or residency criteria, have qualified and been granted remission of their loans.

	Amount
Alexander, B.	$ 2,373
Alexander, T.	1,997
Allen, L.	2,047
Allison, K.	3,096
Anderson, G.	1,730
Antoine, J.	5,021
Armstrong, A.	2,340
Armstrong, S.	1,488
Aumond, M.	2,025
Azzolini, L.	3,164
Bacchus, C.	808
Baer, S.	1,236
Ballard, P.	2,379
Bargery, R.	1,864
Bell, A.	2,747
Bell, S.	2,505
Bessey, A.	2,903
Bies, R.	2,648
Bolo, P.	3,567
Boothe, K.	1,997
Bradley, M.	1,730
Brezinski, B.	1,758
Brockway, R.	1,390
Broda, M.	661
Broekaert, A.	3,141
Brown, D.	2,702
Brown, R.	2,238
Brownridge, O.	2,829
Buckerfield, D.	2,972
Bullis, C.	1,008
Burns, J.	2,878
Burns, T.	5,219
Carmichael, F.	1,697
Carrillo, T.	4,977
Carroll, S.	1,516
Carter, G.	2,554
Carter, L.	2,090
Chalifoux, E.	623
Chambers, J.	3,200
Chladny, R.	2,620
Christie, A.	1,636
Cloutier, C.	1,714
Colbourne, E.	3,321
Colbourne, M.	3,321
Collinson, V.	2,189
Comerford, D.	1,955
Connell, T.	2,821
Connon, G.	2,741
Connon, K.	2,768
Conroy, S.	2,505
Cooper, L.	2,353
Coumont, E.	2,345
Cummins, T.	1,686
Cunningham, D.	5,169
Daoust, M.	2,768
Davis, P.	2,025
Dean, B.	3,434
Delaney, S.	2,074
Deschene, S.	2,365
Devine, T.	4,403
Dhillon, S.	1,812
Dierk, S.	1,766
Dimion, H.	2,090

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions
for the year ended March 31, 1990

Schedule 9
Continued

	Amount
Dives, C.	$ 2,283
Dolezal, L.	2,837
Donihee, J.	3,186
Dosso, L.	2,911
Dow, L.	1,505
Dowdall, R.	2,804
Drescher, M.	2,686
Dube, A.	1,553
Eagle, M.	1,824
Edgar, J.	1,033
Elkin, B.	1,099
Elkin, D.	1,607
Ellsworth, R.	2,058
Erickson, J.	3,222
Eskelson, R.	2,120
Farrell, T.	2,513
Feland-Fraser, D.	960
Finley, B.	1,931
Foster, J.	1,140
Fournier, C.	3,488
Fowler, L.	781
Fraser, J.	1,714
Freda, C.	3,730
Freda, R.	1,607
Fyten, P.	3,079
Gelinas, T.	3,853
Gendron, M.	2,878
Gerry, L.	1,508
Gibeault, J.	1,750
Gillis, W.	3,529
Gonzales, T.	660
Goudreau, M.	1,972
Gosselin, J.	1,423
Gour, C.	3,200
Gourlay, P.	2,189
Gracey, C.	1,115
Graham, K.	3,730
Greenfield, S.	994
Greenwood, G.	5,182
Grieve, S.	3,883
Grimard, A.	696
Guy, W.	3,279
Guyot, P.	4,025
Hache, R.	2,200
Haines, M.	1,890
Haining, P.	1,997
Haley, J.	2,041
Hall, T.	2,870
Hamilton, P.	1,272
Harnum, E.	2,895
Harris, S.	1,549
Harrold, L.	2,075
Hartt, D.	2,595
Hayny, K.	1,082
Haywood, S.	1,779
Henkel, B.	2,222
Hennebery, T.	1,832
Herback, B.	1,755
Herring, G.	2,033
Heyck, A.	2,969
Heyck, Y.	1,648
Hilchey, M.	2,736
Hill, S.	2,673
Hilton, D.	3,116
Hobday, A.	4,181
Hobday, T.	4,181
Hodge, C.	3,538

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions
for the year ended March 31, 1990

Schedule 9
Continued

	Amount
Hoefer, T.	$ 3,878
Hoiland, C.	1,253
Hunt, J.	6,400
Huss, K.	3,279
Irwin, C.	2,697
Isnor, A.	939
Israel, H.	1,783
Israel, R.	2,936
Iveson, S.	1,816
Jensen, B.	4,497
Jeyachandran, A.	3,018
Johnson, J.	3,189
Jovanovic, L.	660
Kaiser, R.	3,362
Kaitu'u-lal, T.	3,342
Kearey, L.	1,906
Kiem, J.	2,304
Kindt, D.	1,360
King, C.	2,423
Komichuk, G.	2,988
Kovacs, D.	1,920
Kruse, A.	3,247
Kuntz, P.	2,029
Lamothe, R.	2,455
Lamothe, E.	2,381
Lamoureux, J.	2,521
Langille, D.	670
Langille, P.	2,095
Langlois, L.	1,763
Langner, D.	3,021
Lapierre, G.	923
Larose, J.	2,115
Latremouille, S.	1,488
Laviolette (Mulhall), M.	7,571
Leclerc, D.	1,560
Leier, D.	3,452
Lennie, W.	1,808
Leyk, R.	1,730
Lidbury, J.	1,205
Lirette, C.	2,853
Lirette, D.	1,000
Lirette, R.	1,714
Long, L.	1,390
Loupelle, P.	3,247
Lund, C.	2,324
Lynch-Herback, B.	1,123
MacDonald, C.	914
MacLean, C.	1,173
MacNeil, M.	1,832
MacPherson, D.	2,156
MacPherson, J.	2,478
MacPherson, N.	744
MacPherson, S.	4,135
Madsen, L.	1,994
Maghsoudi, E.	2,173
Mah, F.	1,590
Mair, N.	2,473
Makepeace, T.	4,969
Malakoe, G.	2,821
Malkin, W.	3,200
Malmsten, C.	3,046
Malmsten, E.	1,637
Malmsten, J.	2,058
Malone, S.	2,853
Marchiori, R.	1,480
Mark, A.	3,153
Mark, F.	2,082

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions
for the year ended March 31, 1990

Schedule 9
Continued

	Amount
Mark, J.	$ 3,271
Martin, A.	1,783
Maxwell, C.	1,082
McDermott, K.	2,735
McDuff, W.	2,148
McGee, C.	2,919
McGrath, M.	1,082
McGrath, S.	3,100
McKay, H.	5,334
McKiel, G.	2,792
McLeod, R.	1,914
McMullen, A.	2,919
McPherson, J.	3,960
McPherson, T.	3,316
Meckling, R.	3,362
Meisner, W.	824
Menard, A.	2,447
Mick, C.	3,140
Miller, D.	2,661
Milovac, I.	2,005
Molina, A.	3,177
Moran, J.	2,269
Morrison, W.	3,204
Moskal, R.	1,099
Murray, N.	2,878
Myres, J.	1,214
Newman, D.	1,180
Nightingale, D.	3,865
Noga, L.	3,592
O'Kane, M.	2,200
Padgham, R.	1,508
Page, T.	3,016
Pajak, J.	1,607
Pape, A.	1,804
Paquin, G.	3,133
Paradis, H.	1,840
Peddle, J.	5,501
Peers, S.	1,799
Peers, S.	2,993
Peterson, G.	3,067
Philipp, J.	1,686
Plaquin, D.	2,755
Poapst, L.	1,414
Polakoff, D.	3,466
Pon, K.	3,189
Pon, D.	2,623
Portz, D.	2,316
Poste, K.	1,472
Poston, K.	3,370
Potyrala, M.	2,049
Price, J.	2,516
Pritchard, J.	4,219
Pumphrey, I.	2,238
Purchase, D.	2,755
Redshaw, M.	2,768
Redshaw, R.	2,673
Ridgely, K.	660
Ridgely, S.	906
Ring, L.	634
Robak, G.	4,834
Robert, N.	3,436
Roberts, C.	3,771
Robertson, B.	3,181
Robertson, D.	5,219
Robinson, K.	1,920
Rogers, C.	873
Rose, J.	1,083

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions
for the year ended March 31, 1990

Schedule 9
Continued

	Amount
Ross, I.	$ 1,654
Ross, R.	511
Rothe, A.	1,673
Rowell (Delmage), S.	3,801
Rowland, Y.	3,255
Rung, P.	1,600
Sanderson, M.	2,804
Sather, S.	1,923
Schultz, D.	1,920
Scott, D.	2,357
Scott, E.	2,107
Sekulich, B.	3,329
Seto, K.	5,169
Sharpe, M.	3,768
Shopa, H.	4,120
Sills, C.	2,546
Simons, M.	2,423
Slaven, A.	2,210
Smith, P.	4,391
Smith, P.	4,414
Smithies, L.	2,603
Smutylo, D.	3,469
Spence, M.	2,164
Squires, P.	5,223
Steed, V.	832
Steed, W.	2,710
Stephenson, T.	1,906
Stirling, L.	1,980
Stoesz, R.	3,288
Straker, R.	5,303
Sutherland, M.	1,133
Tanner, S.	2,763
Thai, C.	1,779
Theil, E.	2,373
Thompson, T.	9,046
Thompson, S.	1,623
Thomson, G.	1,766
Tregidgo, E.	2,862
True, R.	2,994
Tsiklis, G.	766
Tuckey, E.	4,485
Tutton, S.	4,480
Tymko, R.	2,200
Vail, R.	4,677
Van Breugel, W.	775
Vandale, E.	1,582
Vasas, A.	2,969
Villeneuve, P.	1,420
Voss, R.	2,972
Walker, R.	2,667
Wallace, L.	3,200
Wallbridge, G.	4,103
Wallis, O.	855
Wallis, V.	660
Wasylucha, S.	1,600
Watts, S.	2,911
Weber, G.	2,123
Webster, S.	2,821
Weston, D.	3,337
Weston, J.	3,821
White, J.	783
Whittaker, S.	2,763
Whyte, J.	8,439
Wilcke, M.	4,579
Wilcox, G.	4,702
Williams, M.	3,378
Williamson, B.	3,222

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Student Loan Remissions
for the year ended March 31, 1990

Schedule 9
Continued

	Amount
Wilson, C.	$ 3,607
Wilson, D.	750
Wilson, W.	2,033
Witty, D.	2,903
Wong, M.	1,049
Yee, K.	1,870
Zawadski, B.	3,804
Zigarlick, W.	3,112
Zimmerman, N.	1,884
Zubko, D.	1,247
Total loan remissions over $500.00	860,369
Miscellaneous remissions under $500.00	4,518
Total loan remissions	**$ 864,887**